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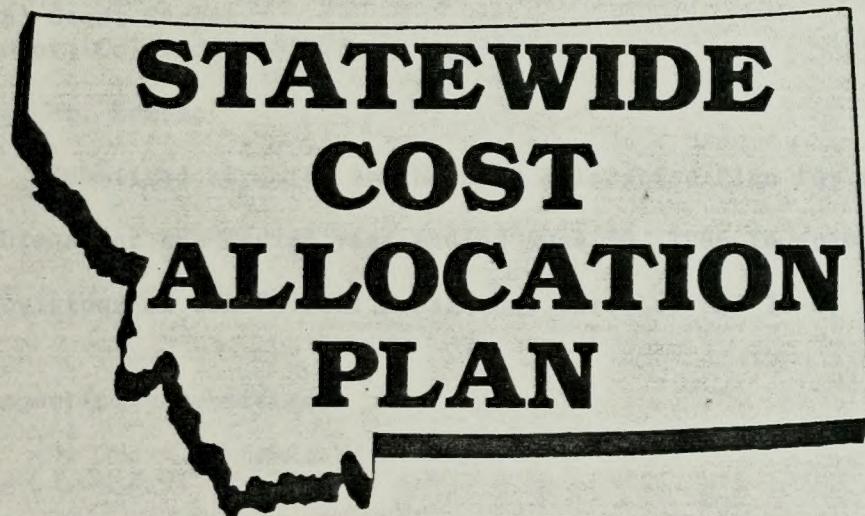
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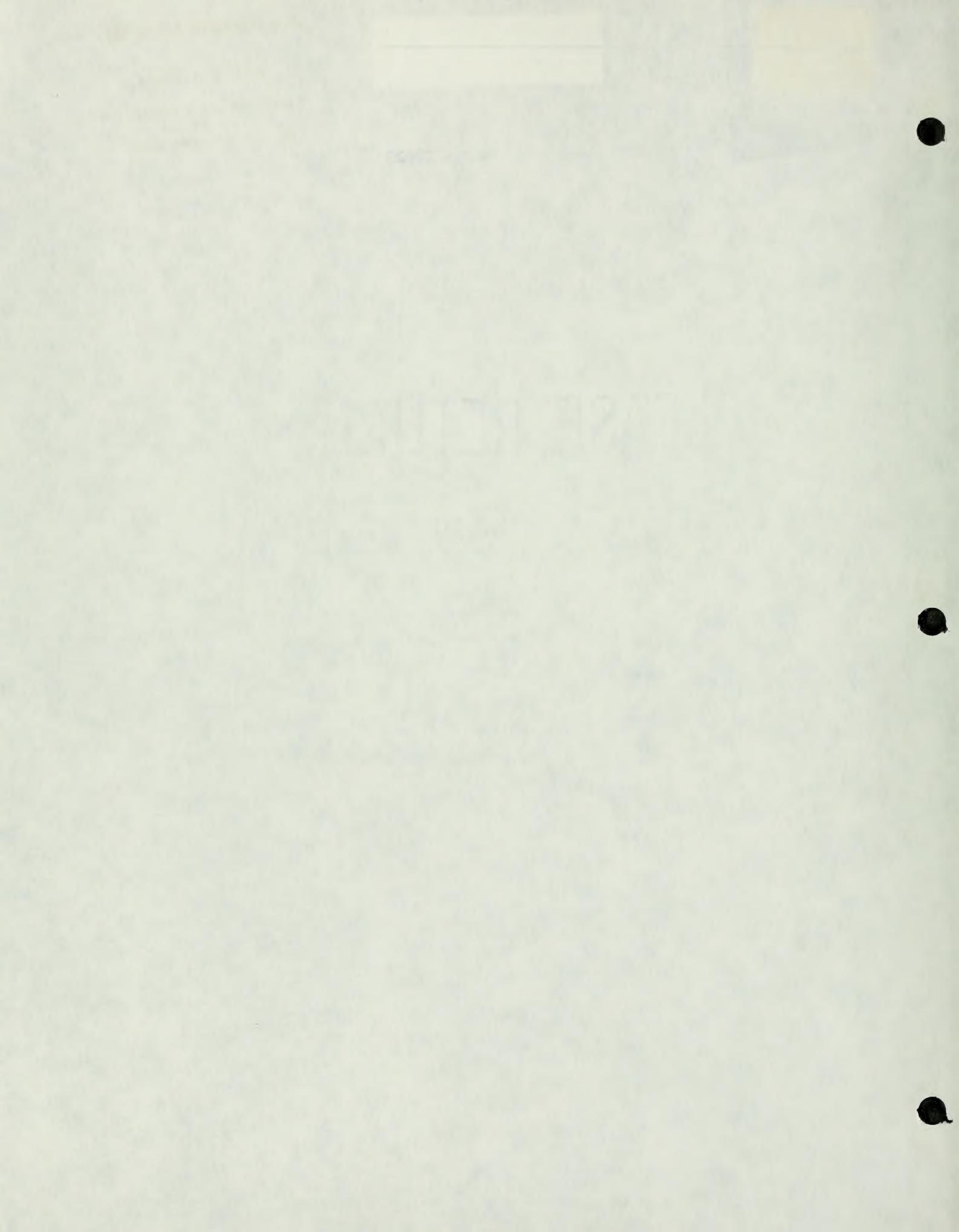
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**Fiscal Year
Ending June 30, 1986**



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DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

July 18, 1985

Mr. Henry J. Bomba, Director
Division of Cost Allocation/RASC
Department of Health and Human Services
Room 1019 FOB
1961 Stout Street
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1986 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

A handwritten signature in cursive ink, appearing to read "Ellen Feaver".

Ellen Feaver, Director
Department of Administration

EF/mc

WORLD'S GREATEST IN INVESTMENT
IN THE UNITED STATES

THE UNITED STATES GOVERNMENT
IS THE BIGGEST INVESTOR IN THE UNITED STATES

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CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1986 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan with I have submitted.

Ellen Feaver
Ellen Feaver, Director
Department of Administration

July 19, 1985
Date

MONTANA STATEWIDE COST ALLOCATION PLAN

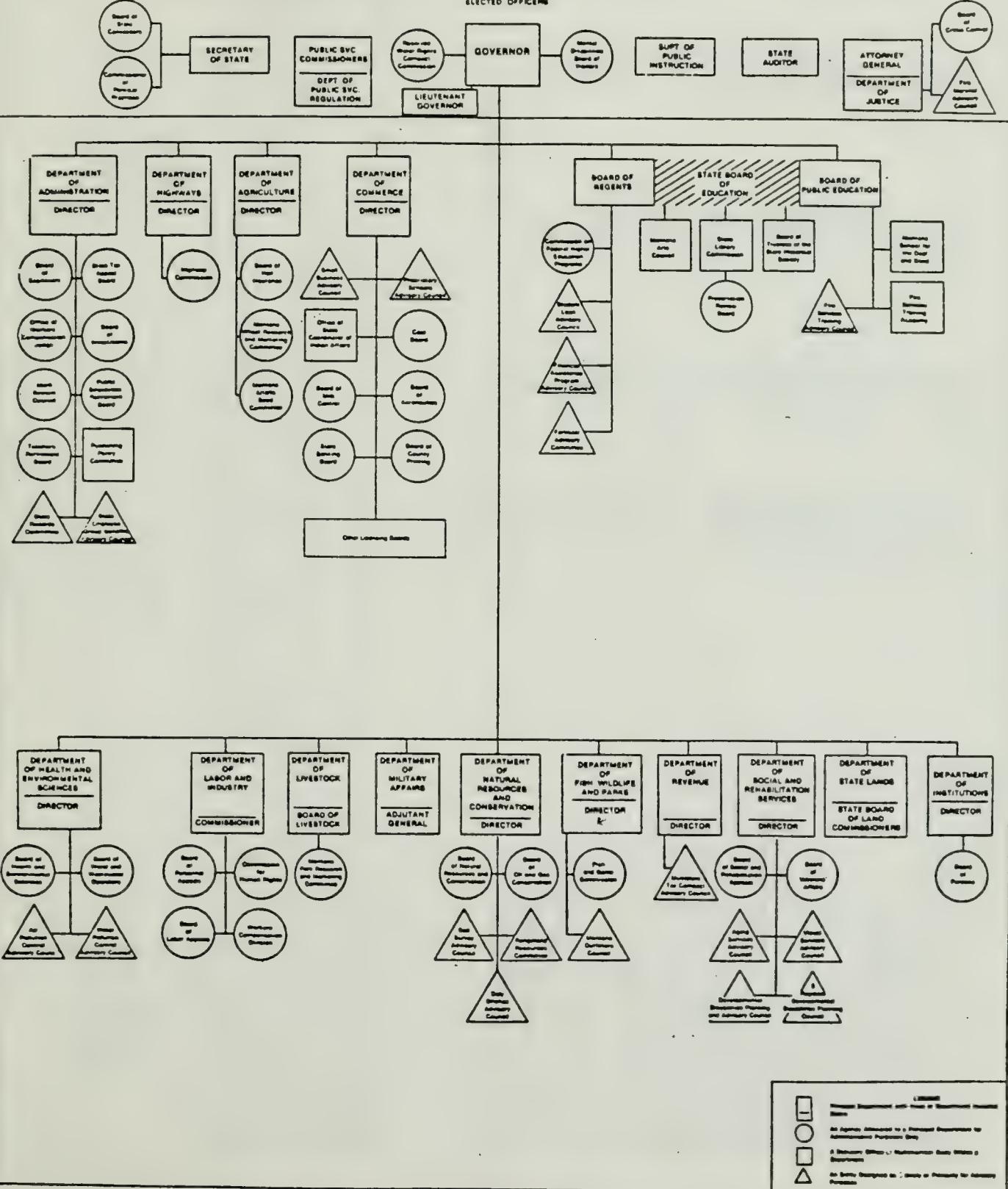
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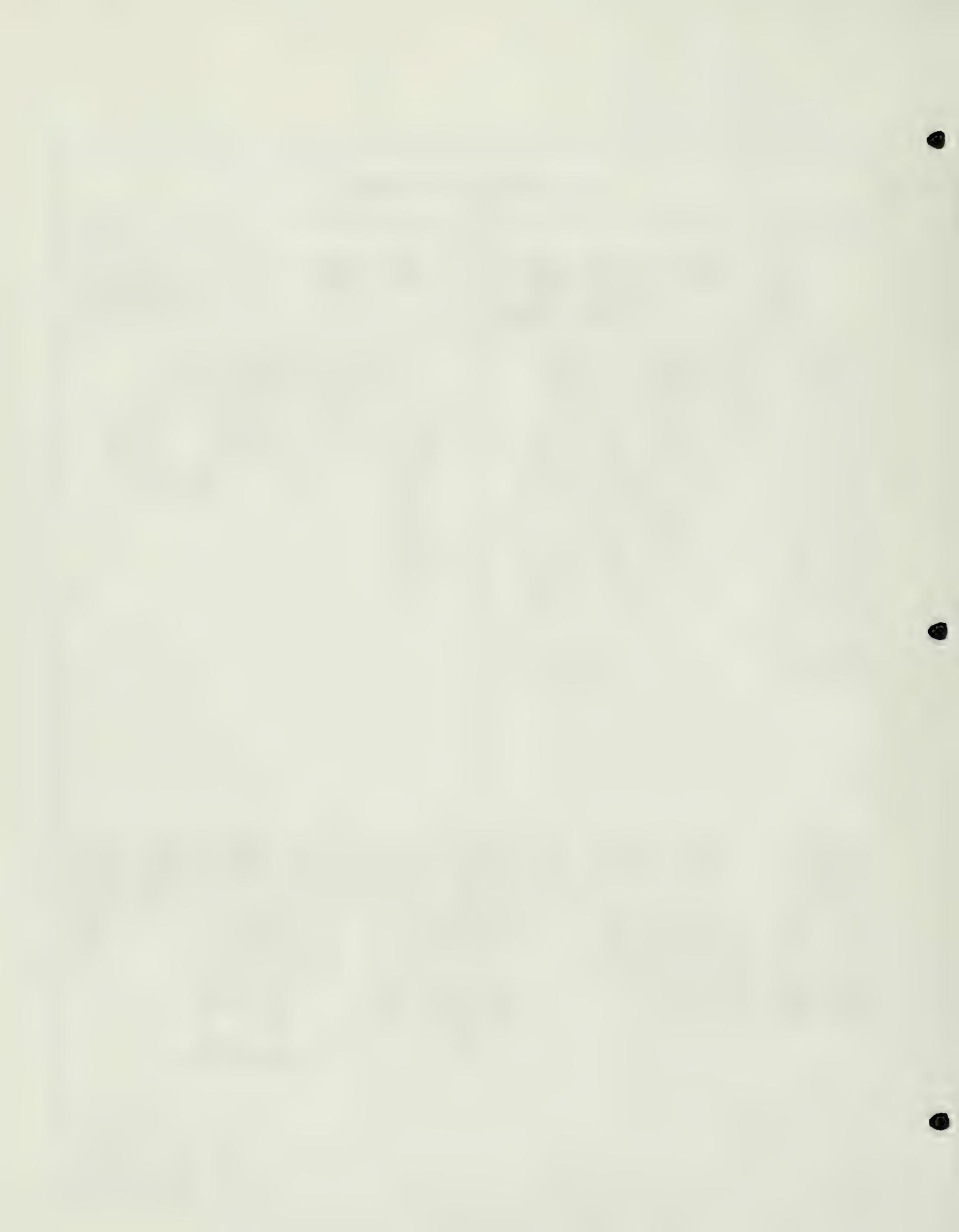
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STATE OF MONTANA
ORGANIZATION OF THE EXECUTIVE BRANCH

DECEMBER 1, 1991

ELECTED OFFICERS





DEPARTMENT OF ADMINISTRATION-ACCOUNTING DIVISION

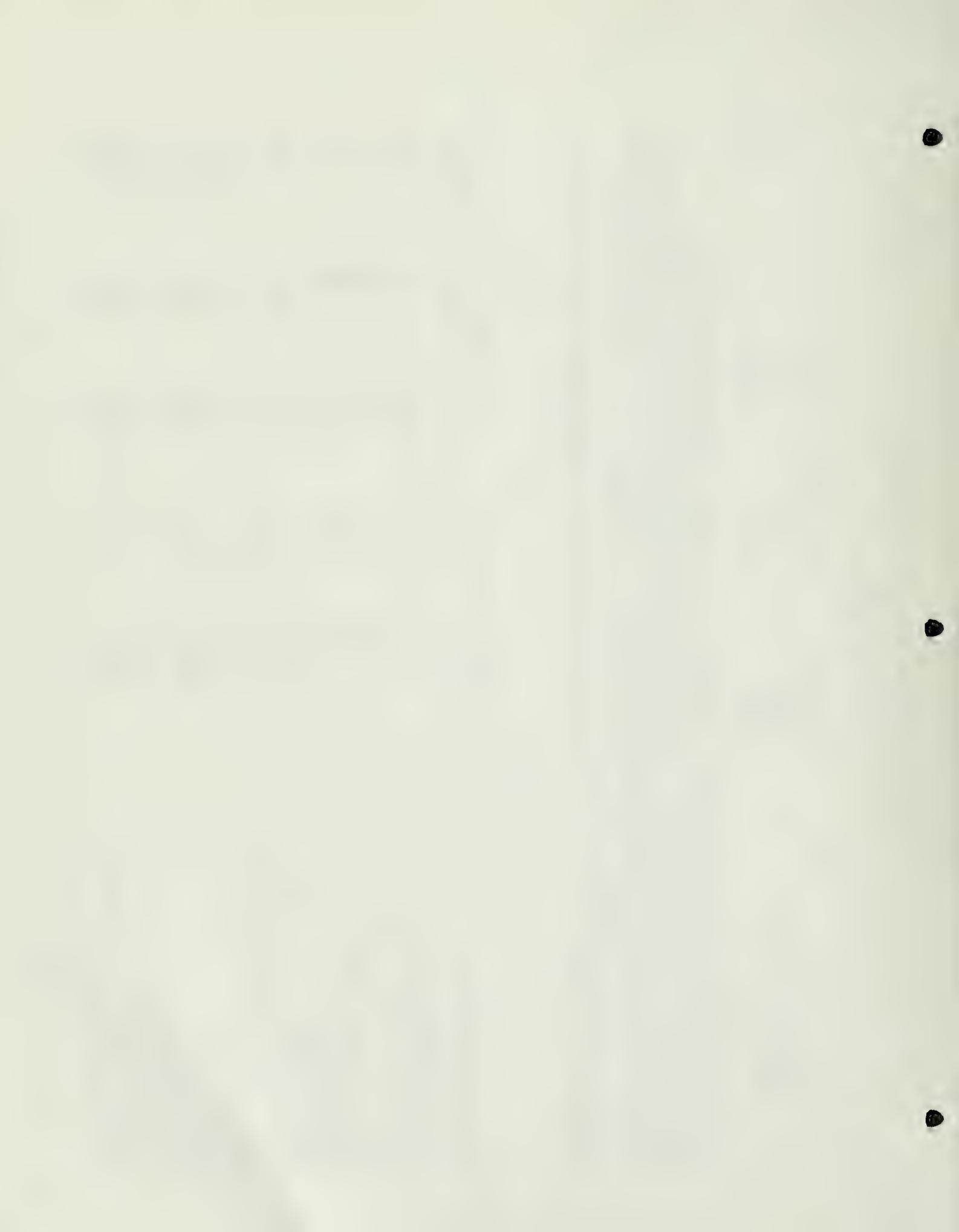
COST ALLOCATION
Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational	\$838,377	\$ 0	\$838,377
Equipment	890	890	0
Central Administration*	10,707	0	10,707
Total	\$849,974	\$ 890	\$849,084

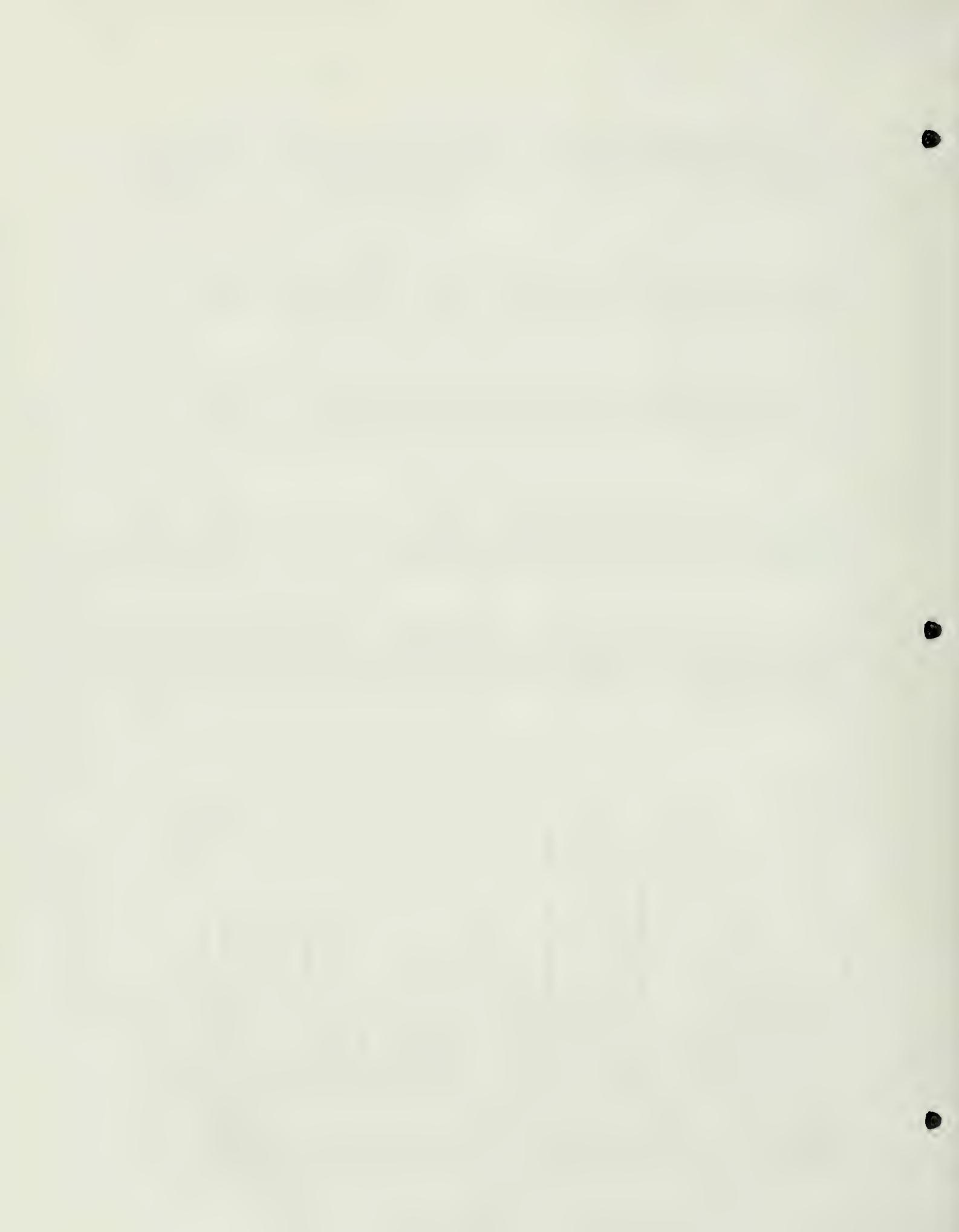
The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all state agencies (including the University System and the Vo-Tech Centers) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the state's annual financial report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

N	AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
		TRANSACTIONS	AMOUNT	ACTUAL FY82	ADJUSTMENT	
LEGISLATIVE BRANCH						
Legislative Auditor	5,165	\$ 1,578	\$ 1,623	\$ (45)	\$ 1,533	
Legislative Fiscal Analyst	861	263	243	20	283	
Legislative Council	4,229	1,292	1,460	(168)	1,124	
Senate	261	80	81	(1)	79	
House	284	87	162	(75)	12	
Environmental Quality Council	725	222	162	60	282	
Consumer Council	701	214	162	52	266	
JUDICIAL BRANCH, Judiciary	9,189	2,808	2,353	455	3,263	
ELECTED OFFICIALS						
Governor's Office	6,002	1,834	1,866	(32)	1,802	
Secretary of State	3,239	990	1,136	(146)	844	
Commissioner of Political Practices	368	113	81	32	145	
State Auditor	12,444	3,802	3,570	232	4,034	
Superintendent of Public Instruction	65,279	19,946	21,501	(1,555)	18,391	
Billings Vo-Tech	6,437	1,967	2,353	(386)	1,581	
Butte Vo-Tech	3,786	1,157	893	264	1,421	
Great Falls Vo-Tech	7,641	2,335	1,866	469	2,804	
Helena Vo-Tech	8,822	2,696	2,028	668	3,364	
Missoula Vo-Tech	13,706	4,188	3,895	293	4,481	
JUSTICE, Department of						
Crime Control Commission	2,926	894	2,921	(2,027)	(1,133)	
Highway Traffic Safety	1,808	553	162	391	944	
Department of Justice	36,428	11,131	11,684	(553)	10,578	
PUBLIC SERVICE REGULATION, Department of	3,606	1,102	893	209	1,311	
EDUCATION, Board of Public Education	717	219	81	138	357	



Commissioner of Higher Education	4,399	1,344	1,460	1,228
University of Montana	422,316	129,040	113,754	15,286
Montana State University	378,377	115,615	108,156	7,459
Montana College of Mineral Science & Technology	38,810	11,859	9,331	2,528
Eastern Montana College	111,211	33,981	29,290	4,691
Northern Montana College	50,685	15,487	12,739	2,748
Western Montana College	16,971	5,186	5,517	(331)
Agricultural Experiment Station	38,926	11,894	11,765	129
Cooperative Extension Service	20,774	6,348	6,329	19
Forestry Conservation Experiment Station	2,324	710	487	223
School for the Deaf and Blind	8,399	2,566	1,704	862
Montana Arts Council	5,253	1,605	1,542	63
State Library	6,561	2,005	974	(65)
Advisory Council for Vocational Education	852	260	325	(180)
Historical Society for Higher Education	11,888	3,633	3,813	3,453
Board of Regents of Higher Education	362	111	81	30
Fire Services Training School	982	300	487	(187)
FISH, WILDLIFE, AND PARKS, Department of	163,544	49,972	55,254	(5,282)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	72,932	22,285	25,071	(2,786)
HIGHWAYS, Department of	162,806	49,746	48,682	1,064
STATE LANDS, Department of	54,080	16,524	24,584	(8,060)
LIVESTOCK, Department of	24,042	7,346	7,302	44
NATURAL RESOURCES AND CONSERVATION, Department of	50,377	15,393	15,822	(429)
REVENUE, Department of	174,001	53,167	51,603	1,564
ADMINISTRATION, Department of	87,475	26,728	28,885	(2,157)
AGRICULTURE, Department of	30,063	9,186	6,572	2,614
INSTITUTIONS, Department of				11,800
Central Office	28,489	8,705	8,682	23
Boulder River School and Hospital	27,181	8,305	8,033	272
Center for the Aged	8,890	2,716	2,353	363
Eastmont Training Center	5,830	1,782	1,460	322
Mountain View School	4,795	1,465	1,298	167
Pine Hills School	8,432	2,577	2,515	62
Montana State Prison	60,852	18,594	16,309	2,285
Swan River Youth Forest Camp	3,255	995	974	21
Veterans Home	5,637	1,723	2,110	(387)
Montana State Hospital	60,897	18,607	20,203	(1,596)
Board of Pardons	719	220	162	58
Montana Youth Treatment Center	1	0	0	0
COMMERCE, Department of	75,893	23,217	17,931	5,286
LABOR AND INDUSTRY, Department of	5,211	1,592	3,570	(1,978)
Labor Standards Division	29,492	9,012	2,759	6,253
Employment Security Division	23,059	7,046	6,816	230
Workers' Compensation Division				
MILITARY AFFAIRS, Department of				
Adjutant General	7,444	2,275	1,136	1,139
Disaster and Emergency Services	4,797	1,466	1,055	411
Board of Veterans Affairs	967	296	0	296
SOCIAL & REHABILITATION SERVICES, Department of	283,842	86,729	81,299	5,430
TOTAL	2,778,837	\$ 849,084	\$ 811,370	\$ 37,714



DEPARTMENT OF ADMINISTRATION-FIRE AND CASUALTY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Premiums Paid			
Central Administration*	\$ 202,964	\$ 7,785	\$ 195,179
Total	<u>\$203,682</u>	<u>0</u>	<u>\$195,897</u>

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties. All allowable costs are allocated according to building insurable value. Nonallowable costs are insurance costs which could not be identified or costs assigned to a particular agency and thus are not allocable.

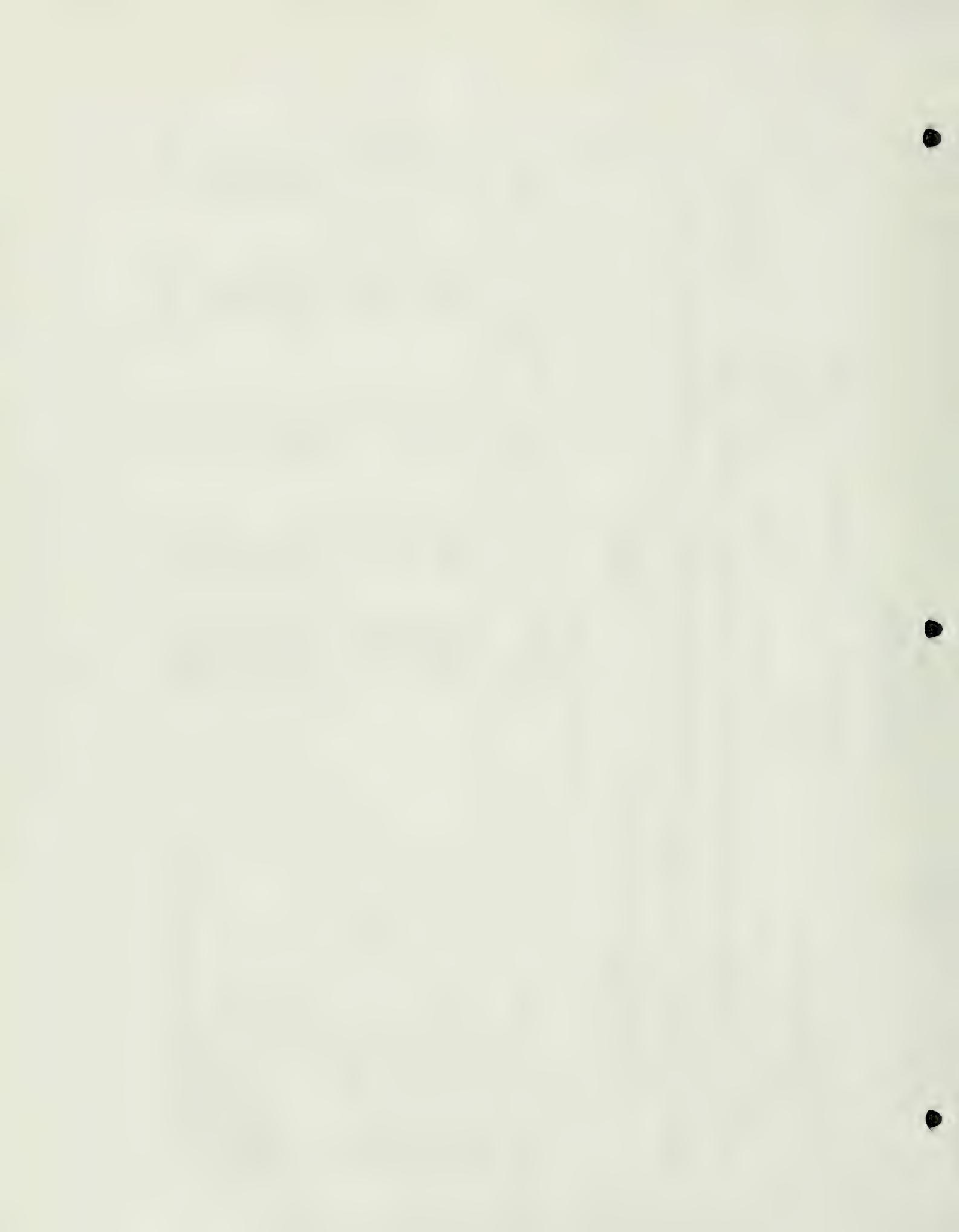
*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Total Premium Paid from General Fund
Add FY 84 Received from Agencies
Total Premium, FY 1984

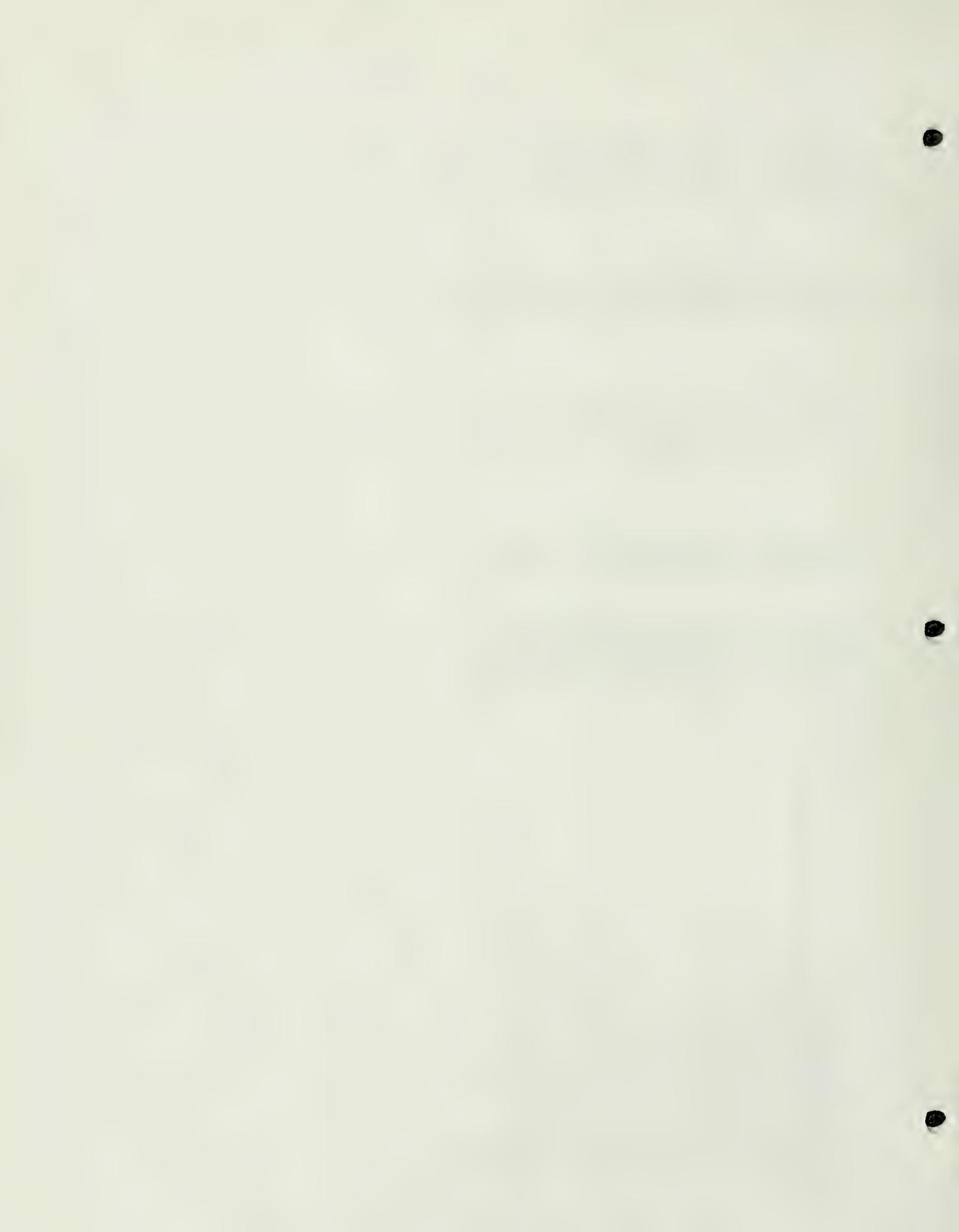
\$126,468
76,496
\$202,964

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION INSURABLE VALUE	AMOUNT	ROLL FORWARD	ADJUSTMENT	FIXED PER AGREEMENT FY 86
			ACTUAL FY 82		
LEGISLATIVE BRANCH					
Legislative Auditor	\$ 886,282	\$ 242	\$ 242	\$ 0	\$ 242
Legislative Fiscal Analyst	367,013	100	112	(12)	88
Legislative Council	1,061,922	290	326	(36)	254
JUDICIAL BRANCH, Judiciary	3,661,109	999	156	843	1,842
ELECTED OFFICIALS					
Governor's Office	2,152,218	587	587	0	587
Secretary of State	1,090,455	297	266	31	328
Commissioner Political Practices*	70,856	19	20	(1)	18
State Auditor	1,337,104	365	412	(47)	318
Superintendent of Public Instruction	1,996,151	545	684	(139)	406
JUSTICE, Department of	5,135,691	1,401	1,537	(136)	1,265
EDUCATION					
University of Montana	138,386,049	37,755	42,332	(4,577)	33,178
Montana State University	178,622,620	48,732	50,477	(1,745)	46,987
Montana College Mineral Science & Technology	28,973,179	7,904	8,512	(608)	7,296
Eastern Montana College	44,464,536	12,131	13,394	(1,263)	10,868
Northern Montana College	27,899,925	7,612	8,611	(999)	6,613
Western Montana College	21,528,816	5,873	6,616	(743)	5,130
Agricultural Experiment Station	6,360,505	1,735	1,629	106	1,841
School for the Deaf and Blind	10,387,112	2,834	1,680	1,154	3,988
Library Commission	2,693,232	735	0	735	1,470
Historical Society	6,118,729	1,669	1,597	72	1,741
FISH, WILDLIFE, AND PARKS, Department of	10,337,752	2,820	2,785	35	2,855
HEALTH & ENVIRONMENTAL SCIENCE, Department of	7,382,748	2,014	3,116	(1,102)	912



HIGHWAYS, Department of	39,815,933	10,863	11,558	(695)
STATE LANDS, Department of	4,676,967	1,276	49	1,227
LIVESTOCK, Department of	1,162,877	317	381	(64)
NATURAL RESOURCES AND CONSERVATION, Department of	1,723,052	470	1,627	(1,157)
REVENUE, Department of	11,610,756	3,168	3,073	95
ADMINISTRATION, Department of	11,204,723	3,057	3,054	3
AGRICULTURE, Department of	1,352,263	369	417	(48)
INSTITUTIONS, Department of	1,168,959	319	625	(306)
Central Office	18,707,172	5,104	5,457	(353)
Boulder River School & Hospital	4,701,192	1,283	1,461	(178)
Center for the Aged	2,570,822	701	798	(97)
Eastmont Training Center	3,088,384	843	1,077	(234)
Mountain View School	9,406,550	2,566	2,915	(349)
Pine Hills School	21,296,292	5,810	6,458	(648)
Montana State Prison	1,438,898	393	333	60
Swan River Youth Forest Camp	4,330,522	1,181	1,346	(165)
Veterans' Home	45,630,574	12,449	14,402	(1,953)
Montana State Hospital	849,647	232	0	232
Montana Youth Treatment center	2,783,746	759	665	94
COMMERCE, Department of	470,256	128	0	128
LABOR AND INDUSTRY, Department of	8,051,563	2,197	2,332	(135)
Labor Standards	4,143,500	1,130	0	1,130
Employment Security Division	13,921,582	3,798	3,974	(176)
Workers' Compensation	3,025,550	825	832	(7)
MILITARY AFFAIRS, Department of				
Adjutant General				
SOCIAL & REHABILITATION SERVICES, Department of				
TOTAL	\$718,045,814	\$195,897	\$207,925	\$ (12,028)
				\$ 183,869



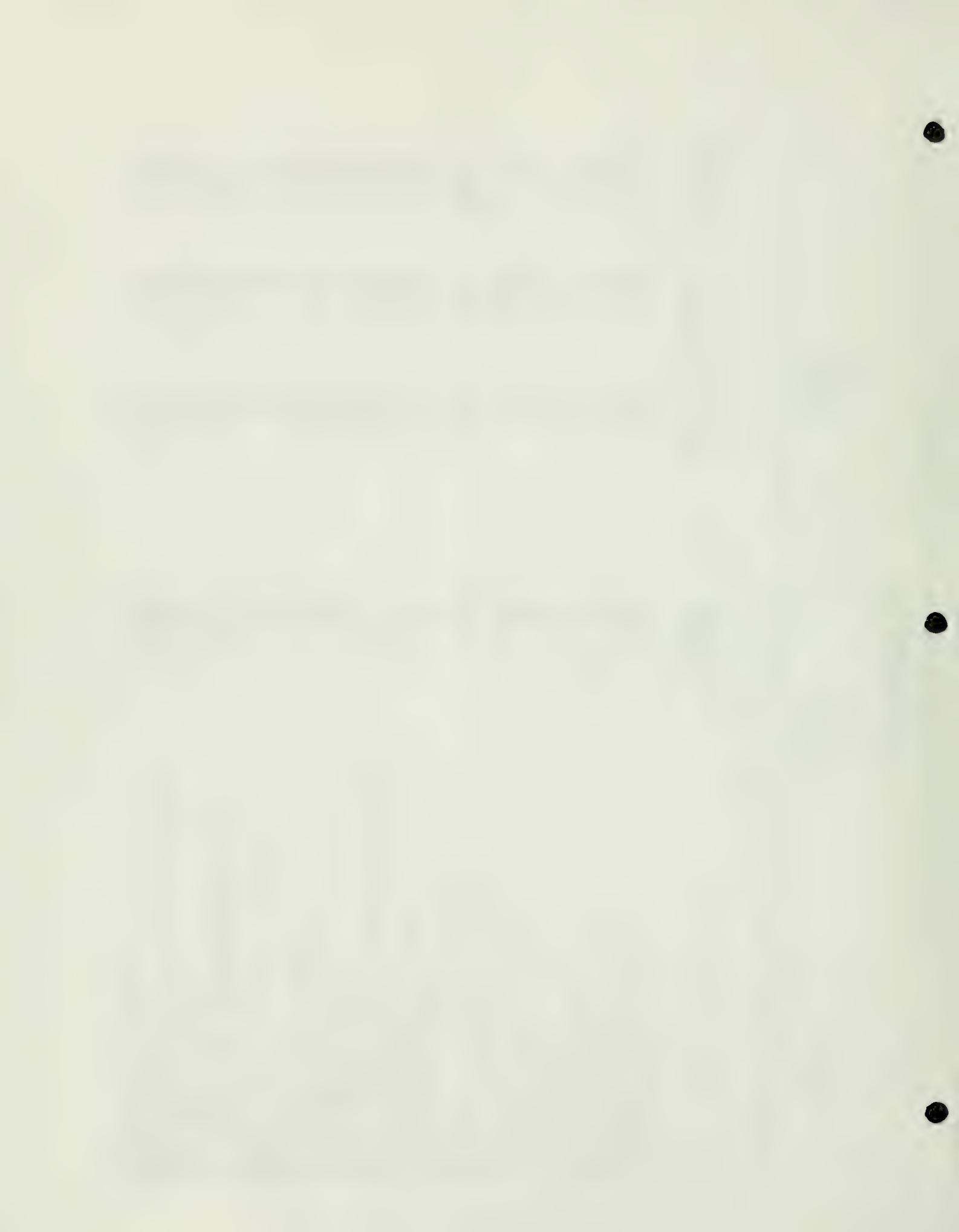
DEPARTMENT OF ADMINISTRATION-COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1984

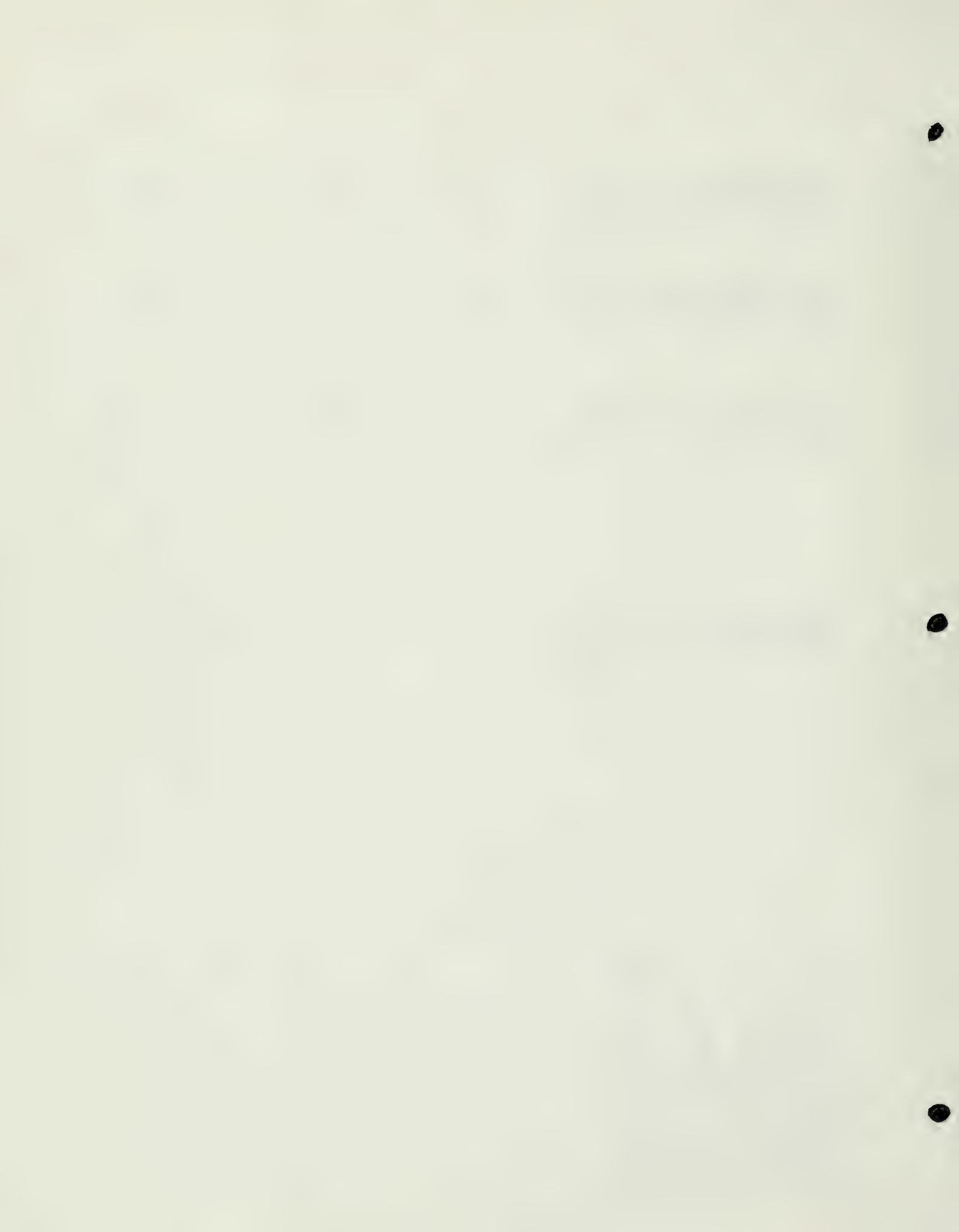
	Total Cost	Not Allowable	Allowable
Premiums Paid	\$1,440,850	\$ 0	\$1,440,850
Total	\$1,440,850	0	\$1,440,850

Comprehensive Liability Insurance Premiums are allocated according to premium amounts assigned each agency by the Insurance and Legal Division of the Department of Administration.

AGENCIES RECEIVING SERVICE	MONTANA COST ALLOCATION PLAN			FIXED PER AGREEMENT FY 86
	COST DISTRIBUTION PREMIUM AMOUNT	ACTUAL FY 82	ROLL FORWARD ADJUSTMENT	
LEGISLATIVE BRANCH				
Legislative Auditor	\$ 1,541	\$ 225	\$ 1,316	\$ 2,857
Legislative Fiscal Analyst	360	13	347	707
Legislative Council	1,454	85	1,369	2,823
Environmental Quality Council	115	64	51	166
Consumer Counsel	202	9	193	395
JUDICIAL BRANCH, Judiciary	2,794	637	2,157	4,951
ELECTED OFFICIALS				
Governor's Office	3,152	77	3,057	6,227
Secretary of State	720	77	643	1,363
Commissioner Political Practices	101	17	84	185
State Auditor	1,210	77	1,133	2,343
Superintendent of Public Instruction	10,094	77	10,017	20,111
JUSTICE, Department of				
DEPARTMENT OF JUSTICE				
PUBLIC SERVICE REGULATION, Department of				
EDUCATION				
Board of Public Education	187	13	174	361
Commissioner of Higher Education	1,786	106	1,680	3,466
University of Montana	69,408	19,750	49,658	119,066
Montana State University	61,416	26,652	34,764	96,180
Montana College of Mineral Sciences & Technology	6,206	4,834	1,372	7,578
Eastern Montana College	26,957	5,012	21,945	48,902
Northern Montana College	4,982	2,251	2,731	7,713
Western Montana College	2,390	1,274	1,116	3,506
Agricultural Experiment Station	7,445	5,471	1,974	9,419
Cooperative Extension Service	3,586	4,842	(1,256)	2,330
School for the Deaf and Blind	2,218	1,508	710	2,928
Montana Arts Council	158	26	132	290
State Library	763	340	423	1,186
Advisory Council for Vocational Education	58	26	32	90
Historical Society	1,037	459	578	1,615
FISH, WILDLIFE, AND PARKS, Department of	85,349	29,755	55,594	140,943
HEALTH & ENVIRONMENTAL SCIENCE, Department of	26,280	14,284	11,996	38,276
HIGHWAYS, Department of	464,328	531,065	(66,737)	397,591
STATE LANDS, Department of	7,157	19,631	(12,474)	(5,317)
LIVESTOCK, Department of	11,174	118,93	11,081	22,255
NATURAL RESOURCES AND CONSERVATION, Department of	52,891	118,926	(66,035)	(13,144)
REVENUE, Department of	17,280	13,485	3,795	21,075
ADMINISTRATION, Department of	22,565	4,604	17,961	40,526
AGRICULTURE, Department of	3,528	2,591	937	4,465



INSTITUTIONS, Department of				
Central Office				
Boulder River School & Hospital	6,653	3,925	2,728	9,381
Center for the Aged	22,493	38,332	(15,839)	6,654
Eastmont Training Center	3,470	8,418	(4,948)	(1,478)
Mountain View School	2,578	2,187	391	2,969
Pine Hills School	1,872	3,040	(1,168)	704
Montana State Prison	8,798	3,040	5,758	14,556
Swan River Youth Forest Camp	50,256	3,385	46,871	97,127
Veterans' Home	778	1,232	(454)	324
Montana State Hospital	1,757	3,292	(1,535)	222
COMMERCE, Department of	46,484	87,963	(41,479)	5,005
LABOR AND INDUSTRY, Department of	23,717	2,925	20,792	44,509
Labor Standards	19,094	0	19,094	38,188
Employment Security Division	0	4,128	(4,128)	(4,128)
Workers' Compensation Division	11,261	826	10,435	21,696
MILITARY AFFAIRS, Department of				
Adjutant General's	233,928	1,444	232,484	466,412
SOCIAL & REHABILITATION SERVICES, Department of	60,365	5,360	55,005	115,370
TOTAL	\$1,440,850	\$1,016,058	\$ 424,792	\$1,865,642



DEPARTMENT OF ADMINISTRATION - CONSULTING SERVICES BUREAU

COST ALLOCATION
Actual Fiscal Year 1984

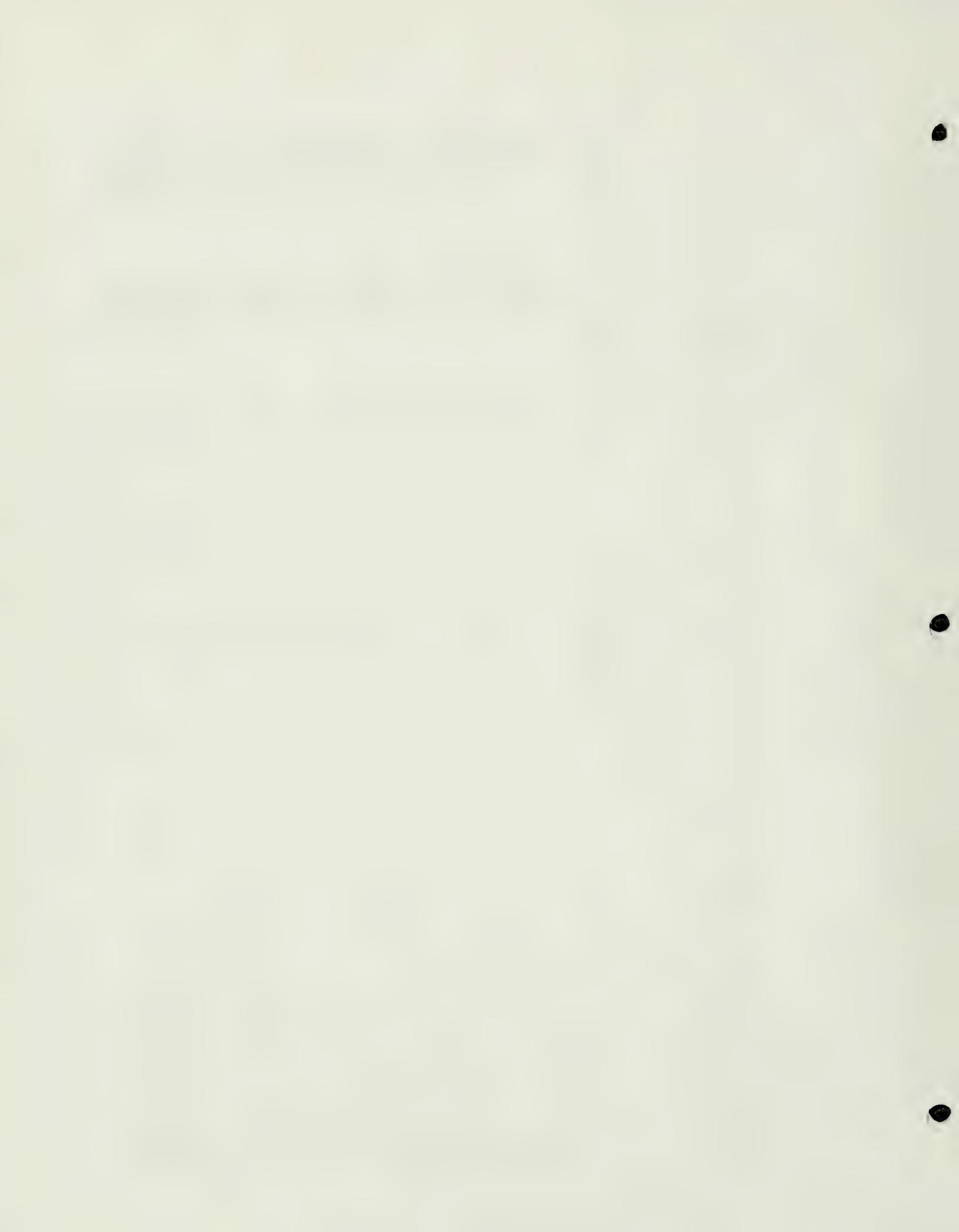
	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0

The Consulting Services Bureau provides for the development and maintenance of; efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies. Beginning with fiscal year 1983, all projects performed by the bureau are charged to the specific agency receiving the service. Distribution of costs to all agencies is no longer necessary.

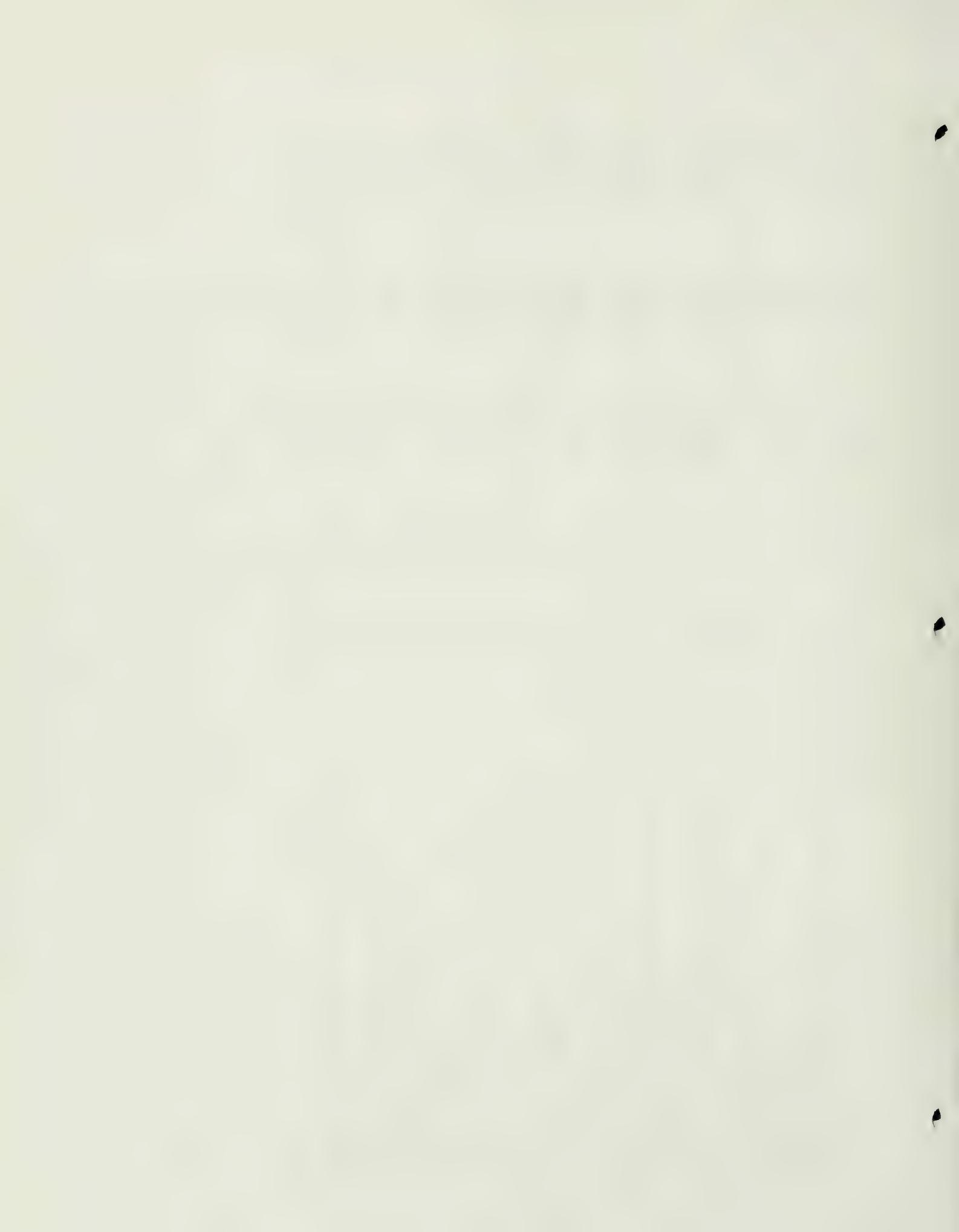
In past years, costs were allocated on the basis of the number of accounting transactions per agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD ACTUAL FY 82	ADJUSTMENT	FIXED PER AGREEMENT FY 86
	TRANSACTIONS	AMOUNT			
LEGISLATIVE BRANCH					
Legislative Auditor	0	\$ 0	\$ 372	\$ (372)	\$ (372)
Legislative Council	0	0	66	(66)	(66)
Senate	0	0	350	(350)	(350)
House	0	0	26	(26)	(26)
Environmental Quality Council	0	0	31	(31)	(26)
Consumer Counsel	0	0	47	(47)	(31)
JUDICIAL BRANCH, Judiciary	0	0	44	(44)	(47)
ELECTED OFFICIALS	0	0	543	(543)	(44)
Governor's Office	0	0			
Secretary of State	0	0	430	(430)	
Commissioner of Political Practices	0	0	262	(262)	
State Auditor	0	0	26	(26)	
Superintendent of Public Instruction	0	0	839	(839)	
Billings Vo-Tech	0	0	5,023	(5,023)	
Butte Vo-Tech	0	0	547	(547)	
Great Falls Vo-Tech	0	0	216	(216)	
Helena Vo-Tech	0	0	429	(429)	
Missoula Vo-Tech	0	0	476	(476)	
JUSTICE, Department of	0	0	908	(908)	
Crime Control Commission	0	0	679	(679)	
Highway Traffic Safety	0	0	40	(40)	
Department of Justice	0	0	2,729	(2,729)	
PUBLIC SERVICE REGULATION, Department of	0	0	215	(215)	
EDUCATION	0	0			
Board of Public Education	0	0			
Commissioner of Higher Education	0	0	12	(12)	
University of Montana	0	0	337	(337)	
Montana State University	0	0	26,553	(26,553)	
Montana College Mineral Science & Technology	0	0	25,257	(25,257)	
Eastern Montana College	0	0	2,184	(2,184)	
Northern Montana College	0	0	6,840	(6,840)	
Western Montana College	0	0	2,971	(2,971)	
	0	0	1,290	(1,290)	
					(1,290)



Agricultural Experiment Station	0	(2,753)
Cooperative Extension Service	0	(1,472)
Forestry Conservation Experimental Station	0	(107)
School for the Deaf and Blind	0	(405)
Montana Arts Council	0	(351)
State Library	0	(220)
Advisory Council for Vocational Education	0	(80)
Historical Society	0	896
Board of Regents of Higher Education	0	896
Fire Services	0	22
FISH, WILDLIFE, AND PARKS, Department of	0	116
HEALTH & ENVIRONMENTAL SCIENCE, Department of	0	(116)
HIGHWAYS, Department of	0	12,906
STATE LANDS, Department of	0	5,856
LIVESTOCK, Department of	0	11,358
NATURAL RESOURCES AND CONSERVATION, Department of	0	(5,736)
REVENUE, Department of	0	5,736
ADMINISTRATION, Department of	0	1,712
AGRICULTURE, Department of	0	3,698
INSTITUTIONS, Department of	0	(3,698)
Central Office	0	12,054
Boulder River School & Hospital	0	(12,054)
Center for the Aged	0	6,740
Eastmont Training Center	0	(6,740)
Mountain View School	0	1,541
Pine Hills School	0	(1,541)
Montana State Prison	0	0
Swan River Youth Forest Camp	0	2,034
Veterans' Home	0	1,879
Montana State Hospital	0	1,879
Board of Pardons	0	547
COMMERCE, Department of	0	(547)
LABOR AND INDUSTRY, Department of	0	340
Labor Standards Division	0	4,718
Employment Security Division	0	(4,718)
Workers' Compensation Division	0	41
MILITARY AFFAIRS, Department of	0	(41)
Adjutant General	0	4,182
Disaster and Emergency Services	0	(4,182)
SOCIAL & REHABILITATION SERVICES, Department of	0	0
TOTAL	0	\$189,431
	0	\$189,431
	0	\$189,431



DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

COST ALLOCATION
Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational			
Equipment	\$ 1,157,959	\$ 196,805	\$ 961,154
Benefits and Claims	16,122	16,122	0
Central Administration*	12,750,732	12,750,732	0
Total	<u>14,972</u>	<u>2,577</u>	<u>12,395</u>
	<u><u>\$13,939,785</u></u>	<u><u>\$12,966,236</u></u>	<u><u>\$ 973,549</u></u>

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

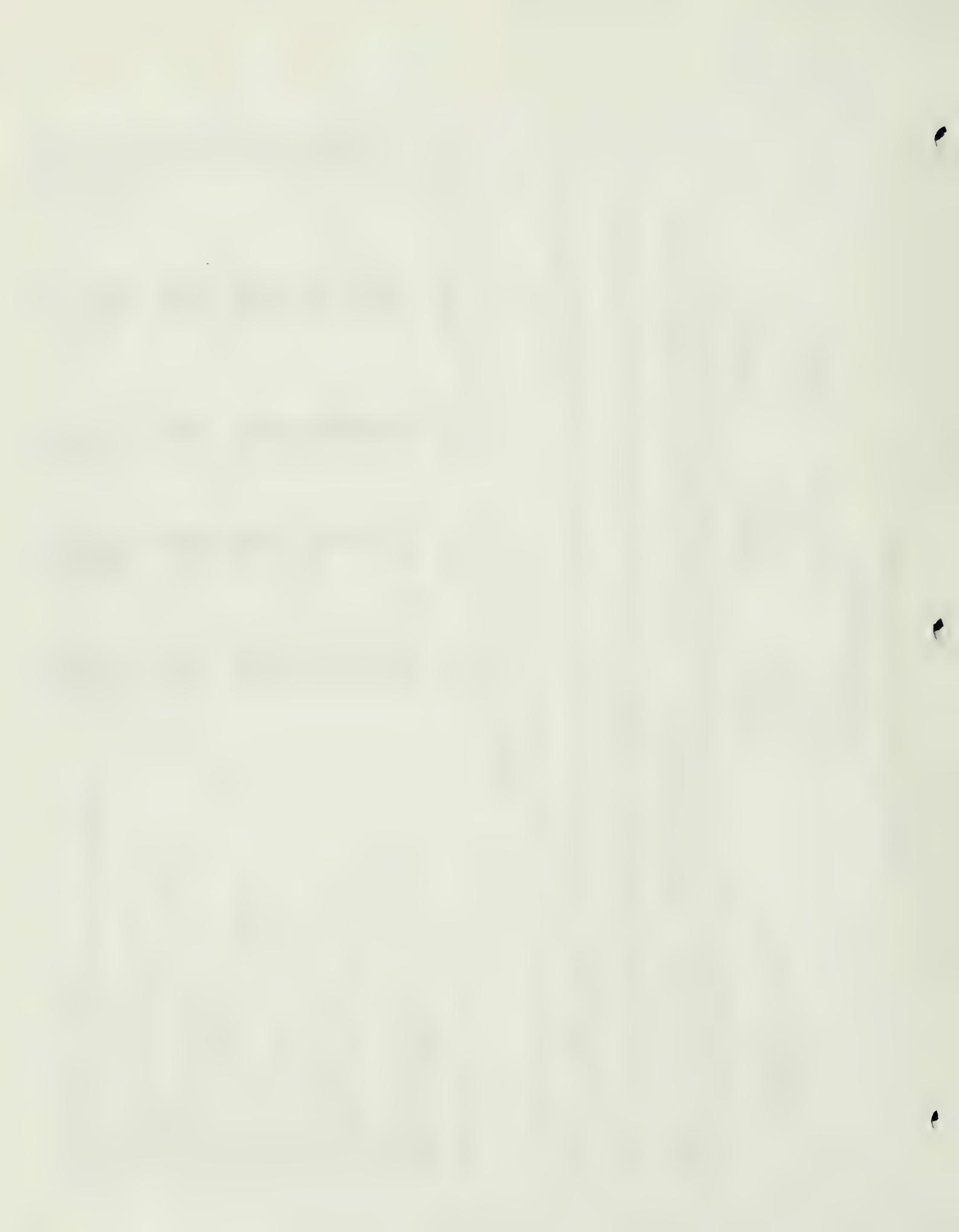
All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because State employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all State agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

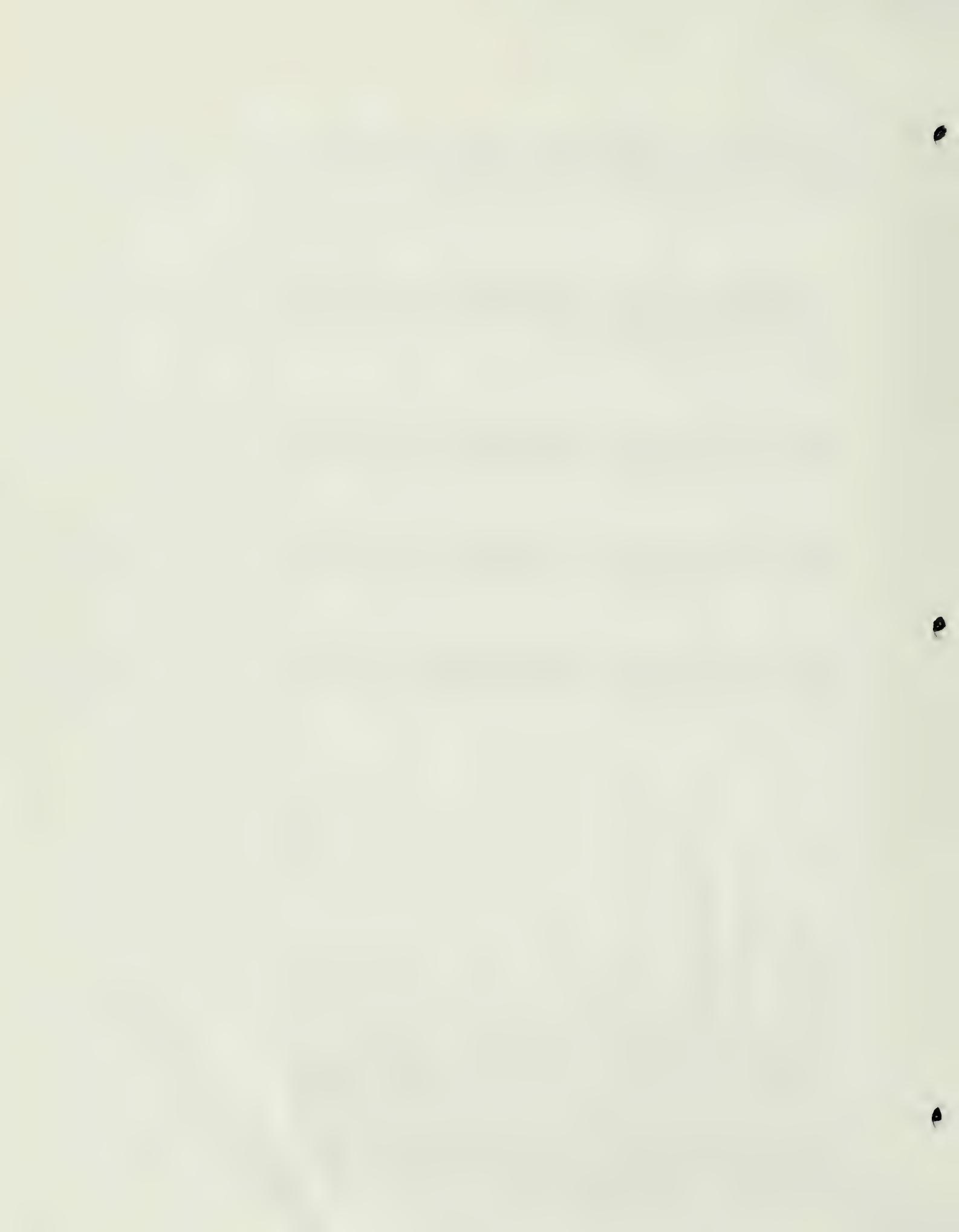
Cost are allocated on the basis of full time equivalent (FTE) employees.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION			ROLL FORWARD ADJUSTMENT	Fixed PER AGREEMENT FY 86
	F. T. E.	AMOUNT	ACTUAL FY 82		
LEGISLATIVE BRANCH					
Legislative Auditor	65.00	\$ 4,495	\$ 4,642	\$ (147)	\$ 4,348
Legislative Fiscal Analyst	15.00	1,037	1,200	(163)	874
Senate	45.57	3,151	4,122	(971)	2,180
House	1.00	69	400	(331)	
Environmental Quality Council	1.00	69	800	(731)	(262)
Consumer Counsel	6.25	432	380	52	(662)
JUDICIAL BRANCH, Judiciary	4.25	294	340	(46)	484
Governor's Office	85.00	5,878	6,523	(645)	248
Secretary of State	58.02	4,013	4,892	(879)	5,233
Commissioner of Political Practices	30.00	2,075	2,655	(580)	3,134
State Auditor	5.00	346	400	(54)	1,495
Superintendent of Public Instruction	59.00	4,080	4,642	(562)	292
JUSTICE, Department of	136.10	9,412	12,353	(2,941)	3,518
Crime Control Commission	13.00	899	1,541	(642)	6,471
Highway Traffic Safety	8.50	588	680	(92)	257
Department of Justice	525.10	36,314	41,204	(4,890)	496
PUBLIC SERVICE REGULATION, Department of	46.84	3,239	3,601	(362)	31,424
EDUCATION					2,817
Board of Public Education	2.00	138	124	14	
Commissioner of Higher Education	29.14	2,015	2,521	(506)	
University of Montana	935.51	64,697	33,001	31,696	1,509
Montana State University	1,235.67	85,455	45,399	40,056	96,393
Montana College of Mineral Science & Technology	296.18	20,483	6,493	13,990	125,511
Eastern Montana College	343.03	23,723	12,616	34,473	34,473
Northern Montana College	201.20	13,915	7,129	34,830	20,701
Western Montana College	107.11	7,408	3,309	4,099	11,507



Agricultural Experiment Station	298.29	20,629	12,742	33,371
Cooperative Extension Service	132.86	9,188	6,913	11,463
Forestry Conservation Experimental Station	22.20	1,535	614	2,456
School for the Deaf and Blind	85.36	5,903	7,573	4,233
Montana Arts Council	4.00	277	320	234
State Library	25.50	1,764	2,041	1,487
Advisory Council for Vocational Education	2.00	138	160	116
Historical Society	48.57	3,359	3,693	3,025
Fire Services Training School	6.00	415	520	310
FISH, WILDLIFE, AND PARKS, Department of	511.29	35,359	38,490	32,228
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	229.15	15,847	22,181	9,513
HIGHWAYS, Department of	1,930.36	133,498	156,592	110,404
STATE LANDS, Department of	260.35	18,005	20,536	15,474
LIVESTOCK, Department of	122.61	8,479	10,414	6,544
NATURAL RESOURCES AND CONSERVATION, Department of	266.90	18,458	25,007	11,909
REVENUE, Department of	1,013.93	70,120	80,832	59,408
ADMINISTRATION, Department of	439.92	30,424	40,485	20,363
AGRICULTURE, Department of	97.77	6,762	7,443	6,081
INSTITUTIONS, Department of				
Central Office	173.12	11,973	14,588	9,358
Boulder River School & Hospital	449.85	31,110	38,927	23,293
Center for the Aged	102.93	7,118	8,398	5,838
Eastmont Training Center	95.02	6,571	7,403	5,739
Mountain View School	65.55	4,533	5,473	3,593
Pine Hills School	117.42	8,121	10,174	6,068
Montana State Prison	332.45	22,991	22,312	23,670
Swan River Youth Forest Camp	26.33	1,821	2,187	1,455
Veterans' Home	65.68	4,542	4,888	4,196
Montana State Hospital	755.60	52,255	60,762	43,748
Board of Pardons	4.00	277	280	274
COMMERCE, Department of	233.63	16,157	13,786	18,528
LABOR AND INDUSTRY, Department of				
Labor Standards Division	45.25	3,130	5,560	2,430
Employment Security Division	567.65	39,257	47,423	31,091
Workers' Compensation Division	167.50	11,584	14,379	8,789
MILITARY AFFAIRS, Department of				
Adjutant General	40.50	2,801	2,825	2,777
Disaster and Emergency Services	21.75	1,504	1,441	1,567
Board of Veterans' Affairs	18.50	1,280	0	2,560
SOCIAL & REHABILITATION SERVICES, Department of	1,043.12	72,139	87,553	56,725
TOTAL	14,077.38	\$ 973,549	\$981,027	\$ (7,478)
				\$ 966,071



DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION

Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
Operational Equipment	\$ 529,016	\$ 0	\$529,016
Central Administration	413	413	0
Total	\$ 536,184	\$ 413	\$ 535,771

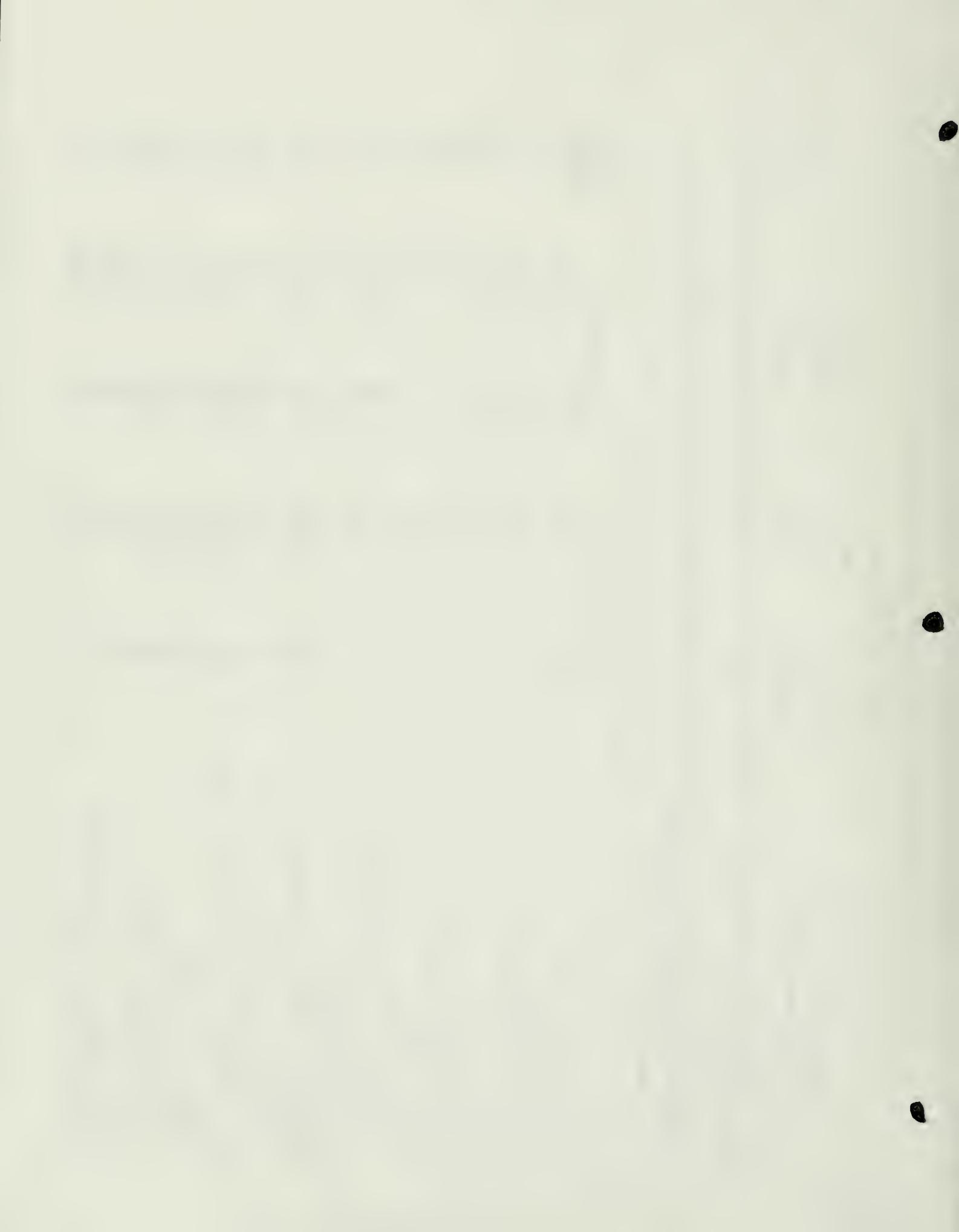
The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all State agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

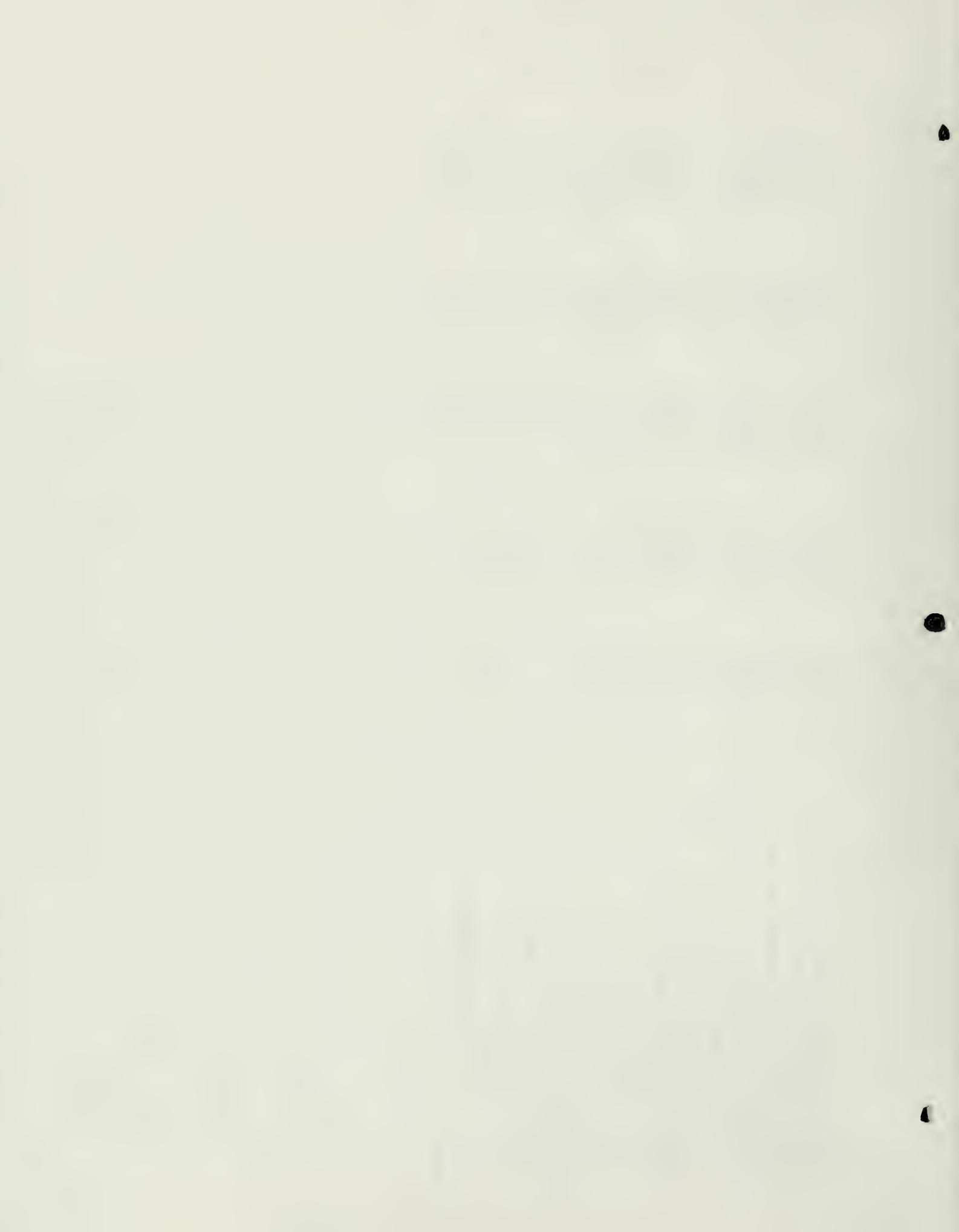
Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD ACTUAL FY 82	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 86
	REQUISITIONS	AMOUNT			
LEGISLATIVE BRANCH					
Legislative Auditor	5	\$ 579	\$ 1,014	\$ (435)	\$ 144
Legislative Fiscal Analyst	5	579	702	(123)	456
Legislative Council	4	464	1,248	(784)	(320)
House	0	0	156	(156)	(156)
Environmental Quality Council	0	0	312	(312)	(312)
Consumer Counsel	0	0	78	(78)	(78)
JUDICIAL BRANCH, Judiciary	2	232	78	154	386
ELECTED OFFICIALS	11	1,275	858	417	1,692
Governor's Office					
Secretary of State	11	1,275	1,872	(597)	678
Commissioner of Political Practices	4	464	1,468	(4)	460
State Auditor	0	0	312	(312)	(312)
Superintendent of Public Instruction	3	348	1,794	(1,446)	(1,098)
49	5,679	4,055	1,624		
JUSTICE, Department of					
Crime Control Commission					
Department of Justice	2	232	668	(236)	(4)
EDUCATION	137	15,877	21,056	(5,179)	10,698
PUBLIC SERVICE REGULATION, Department of	23	2,666	1,404	1,262	3,928
Board of Public Education					
Commissioner of Higher Education	0	0	78	(78)	(78)
University of Montana	2	232	936	(704)	(472)
Montana State University	489	56,672	43,204	13,468	70,140
Montana College of Mineral Science and Technology	818	94,800	85,082	9,718	104,518
Eastern Montana College	284	32,914	18,794	14,120	47,034
Northern Montana College	139	16,109	14,115	1,994	18,103
Western Montana College	262	30,364	20,042	10,322	40,686
Agricultural Experiment Station	64	7,417	1,794	5,623	13,040
Cooperative Extension Service	176	20,397	21,992	(1,595)	18,802
School for the Deaf and Blind	39	4,520	3,899	621	5,141
Montana Arts Council	50	5,795	4,289	1,506	7,301
State Library	0	0	546	(546)	(546)
Advisory Council for Vocational Education	4	464	702	(238)	226
Historical Society	2	232	78	154	386
Fire Services Training School	16	1,854	3,119	(1,265)	589
	4	464			148



FISH, WILDLIFE, AND PARKS, Department of	23,874	(613)	23,261
HEALTH & ENVIRONMENTAL SCIENCE, Department of	9,156	(124)	9,032
HIGHWAYS, Department of	22,136	47,337	(25,201)
STATE LANDS, Department of	13,560	14,271	(711)
LIVESTOCK, Department of	1,275	3,977	(2,702)
NATURAL RESOURCES AND CONSERVATION, Department of	7,765	9,124	(1,359)
REVENUE, Department of	16,687	16,767	(80)
ADMINISTRATION, Department of	29,292	25,111	16,607
AGRICULTURE, Department of	5,214	2,885	33,293
INSTITUTIONS, Department of	45	2,329	7,543
Central Office	14	1,622	2,885
Boulder River School & Hospital	92	10,661	(1,263)
Center for the Aged	45	5,215	11,138
Eastmont Training Center	35	4,056	5,679
Mountain View School	26	3,013	3,587
Pine Hills School	31	3,592	4,289
Montana State Prison	237	27,467	(1,276)
Swan River Youth Forest Camp	25	2,897	14,349
Veterans' Home	66	7,649	2,574
Montana State Hospital	52	6,027	4,523
COMMERCE, Department of	69	7,997	16,611
LABOR AND INDUSTRY, Department of	0	5,147	3,126
Labor Standards Division	0	0	(10,584)
Employment Security Division	35	4,056	3,220
Workers' Compensation Division	29	3,361	10,775
MILITARY AFFAIRS, Department of	59	6,838	(4,557)
Adjutant General	12	1,391	4,304
Disaster and Emergency Services	79	9,156	1,378
SOCIAL & REHABILITATION SERVICES, Department of	4,623	\$535,771	9,032
TOTAL			\$564,016



DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

COST ALLOCATION
Actual Fiscal Year 1984

	Operational	Equipment	Central Administration*	Total
Total Cost	\$ 408,998			
2,268				
5,247				
\$ 416,513	\$ 2,268			
Not Allowable				Allowable
				\$408,998
				0
				2,268
				0
				5,247
				\$414,245

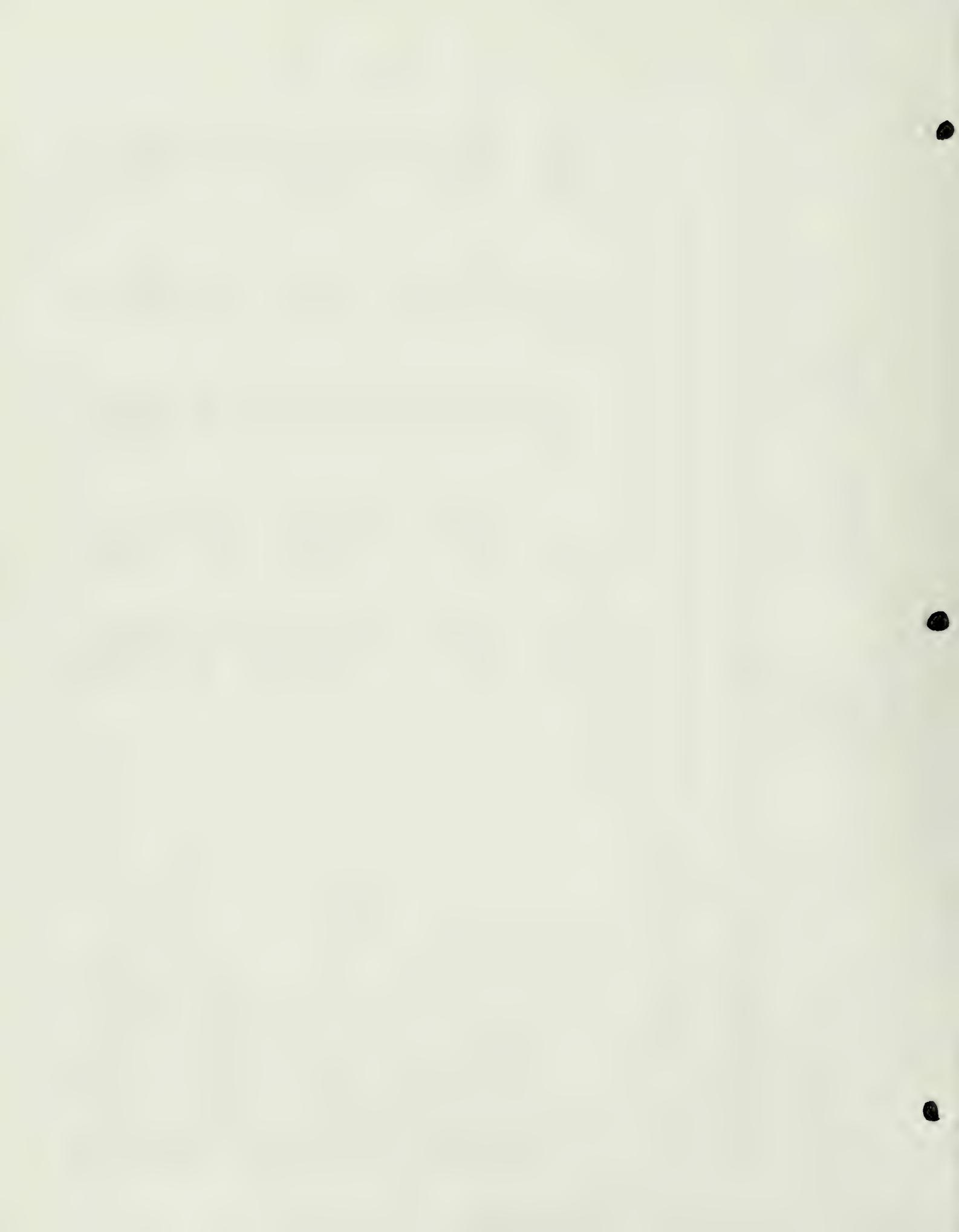
The Treasury Bureau has responsibility for the custody and accountability of all moneys and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on all the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to federal projects must be accounted for in the State Treasury.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1984.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ACTUAL FY 82	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 86
	WARRANTS	AMOUNT			
LEGISLATIVE BRANCH					
Legislative Auditor	2,136	\$ 674	\$ 438	\$ 236	\$ 910
Legislative Fiscal Analyst	627	198	142	56	254
Legislative Council	2,251	710	622	88	798
Senate	2,296	93	98	(5)	88
House	525	166	158	8	174
Environmental Quality Council	410	129	82	47	176
Consumer Counsel	376	119	82	37	156
JUDICIAL BRANCH, Judiciary	4,871	1,537	1,090	447	1,984
ELECTED OFFICIALS					
Governor's Office	2,791	880	760	120	1,000
Secretary of State	2,126	671	578	93	764
Commissioner of Political Practices	138	44	36	8	52
State Auditor	4,088	1,290	1,146	144	1,434
Superintendent of Public Instruction	10,629	3,353	2,854	499	3,852
Billings Vo-Tech	1,930	609	558	51	660
Butte Vo-Tech	2,231	704	446	258	962
Great Falls Vo-Tech	2,474	780	560	220	1,000
Helena Vo-Tech	4,623	1,458	932	526	1,984
Missoula Vo-Tech	3,068	968	750	218	1,186
JUSTICE, Department of					
Crime Control Commission	787	248	242	6	254
Highway Traffic Safety	476	150	0	150	300
Department of Justice	25,019	7,892	6,062	1,830	9,722
PUBLIC SERVICE REGULATION, Department of	2,293	723	528	195	918
EDUCATION					
Board of Public Education	213	67	180	(113)	(46)
Commissioner of Higher Education	1,574	497	410	87	584
University of Montana	14,854	4,686	6,380	(1,694)	2,992
Montana State University	50,928	16,066	14,298	1,768	17,834
Montana College of Mineral Science & Technology	17,104	5,396	3,502	1,894	17,290
Eastern Montana College	35,904	11,326	7,806	3,520	14,846
Northern Montana College	13,834	4,364	2,902	1,462	5,826
Western Montana College	10,067	3,176	2,446	730	3,906



SCHOOL FOR THE DEAF AND BLIND	4,811	1,518	1,076	1,960
MONTANA ARTS COUNCIL	970	306	198	414
STATE LIBRARY	1,992	628	468	788
ADVISORY COUNCIL FOR VOCATIONAL EDUCATION	264	83	64	102
HISTORICAL SOCIETY	2,994	944	786	1,102
BOARD OF REGENTS OF HIGHER EDUCATION	93	29	20	38
FIRE SERVICE TRAINING SCHOOL	502	158	0	158
FISH, WILDLIFE, AND PARKS, DEPARTMENT OF	81,577	25,734	16,262	35,206
HEALTH & ENVIRONMENTAL SCIENCE, DEPARTMENT OF	15,186	4,791	4,208	5,374
HIGHWAYS, DEPARTMENT OF	82,306	25,964	19,850	32,078
STATE LANDS, DEPARTMENT OF	14,425	4,551	3,108	5,994
LIVESTOCK, DEPARTMENT OF	6,057	1,911	1,566	2,256
NATURAL RESOURCES AND CONSERVATION, DEPARTMENT OF	11,322	3,572	3,736	(164)
REVENUE, DEPARTMENT OF	236,853	74,717	63,536	11,181
ADMINISTRATION, DEPARTMENT OF	195,422	61,648	47,230	85,898
AGRICULTURE, DEPARTMENT OF	7,317	2,308	1,266	76,066
INSTITUTIONS, DEPARTMENT OF			1,042	3,350
CENTRAL OFFICE	10,581	3,338	2,708	3,968
BOULDER RIVER SCHOOL & HOSPITAL	14,711	4,641	3,812	5,470
CENTER FOR THE AGED	4,659	1,470	1,096	1,844
EASTMONT TRAINING CENTER	3,612	1,139	848	1,430
MOUNTAIN VIEW SCHOOL	3,119	984	686	1,282
PINE HILLS SCHOOL	4,322	1,363	1,100	2,263
MONTANA STATE PRISON	12,912	4,073	2,432	1,626
SWAN RIVER YOUTH FOREST CAMP	1,384	437	336	5,714
VETERANS' HOME	2,692	849	554	538
MONTANA STATE HOSPITAL	25,174	7,941	6,222	1,144
BOARD OF PARDOONS	155	49	26	295
COMMERCE, DEPARTMENT OF	29,348	9,258	5,934	9,660
LABOR AND INDUSTRY, DEPARTMENT OF			3,324	12,582
LABOR STANDARDS DIVISION	990	312	992	(368)
EMPLOYMENT SECURITY DIVISION	21,836	6,888	4,244	9,532
WORKERS' COMPENSATION DIVISION	50,395	15,898	11,352	20,444
MILITARY AFFAIRS, DEPARTMENT OF				
ADJUTANT GENERAL	3,894	1,228	802	1,654
DISASTER AND EMERGENCY SERVICES	1,585	500	400	600
BOARD OF VETERAN'S AFFAIRS	765	241	0	482
SOCIAL & REHABILITATION SERVICES, DEPARTMENT OF	240,285	75,800	48,870	102,730
TOTAL	1,313,153	\$414,245	\$311,876	\$102,369
				\$516,614



STATE AUDITOR - OFFICE OF THE STATE AUDITOR
COST ALLOCATION-CENTRAL PAYROLL
Actual Fiscal Year 1984

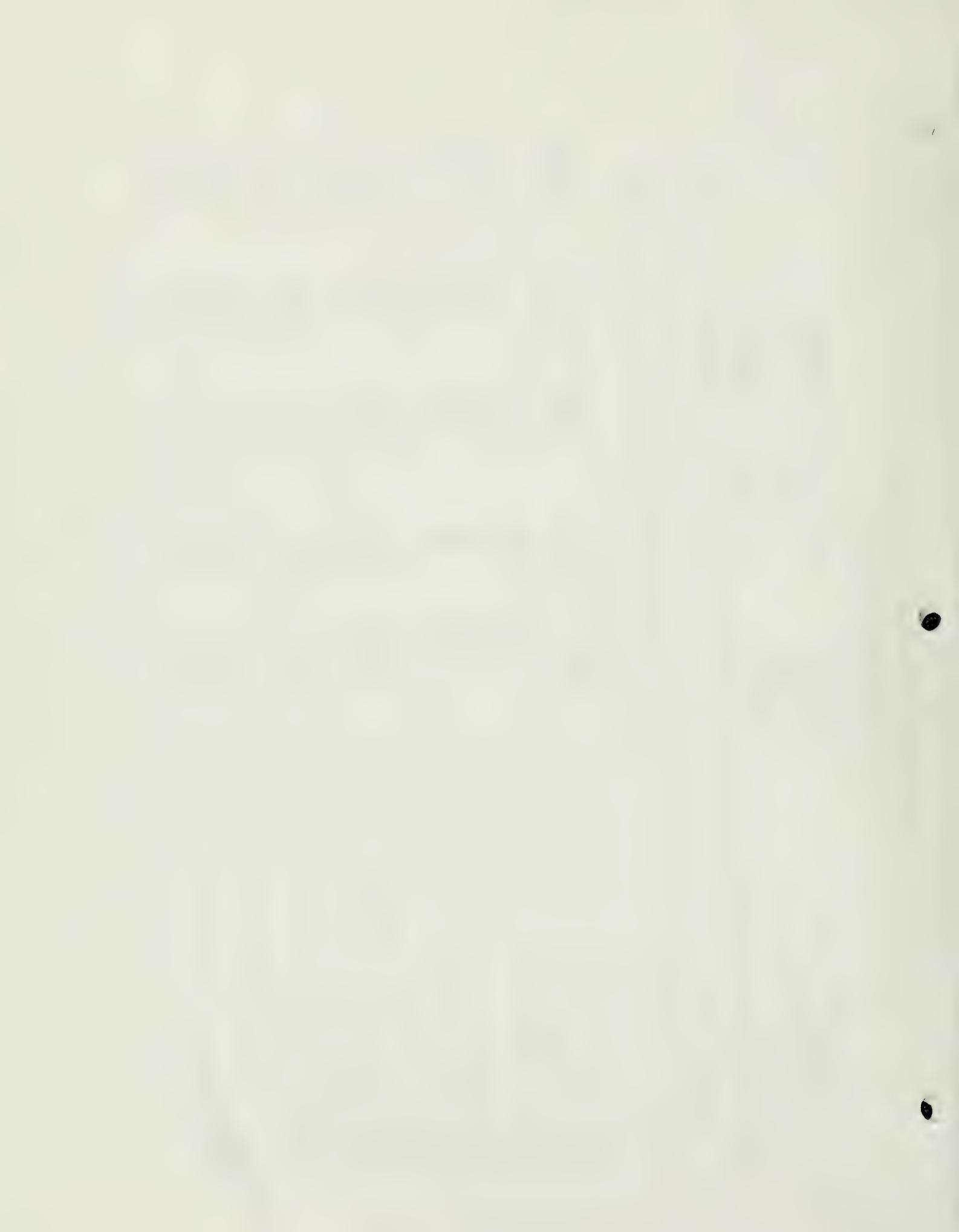
Operational	Total Cost	Not Allowable	Allowable
Payroll Service Fee	\$ 553,324	\$ 0	\$ 553,324
Equipment	233,327	233,327	0
Audit Adjustment	3,890	3,890	0
Central Administration*	(117,506)	0	(117,506)
Total	\$ 750,396	0	\$ 750,396
	<u>\$ 237,217</u>	<u>\$ 513,179</u>	

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores Non-general funded agencies are directly billed for Central Payroll costs and are thus included in Section 2.

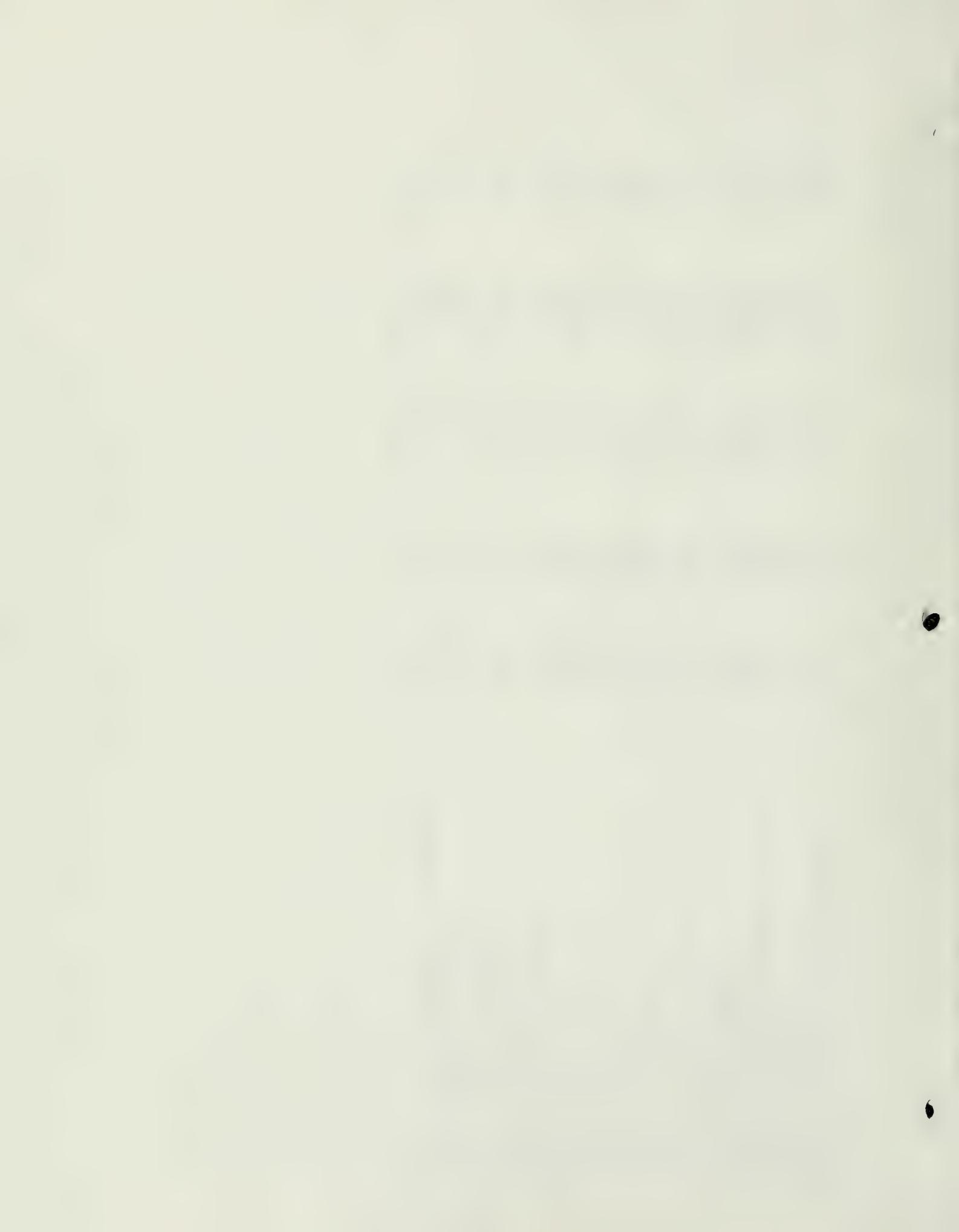
*The Central Administration Program provides the administrative functions necessary for the Office's other programs based on their operating costs.

MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD	
	PAYOUT WARRANTS	ACTUAL FY 82	ADJUSTMENT	FY 86
LEGISLATIVE BRANCH				
Legislative Auditor				
Legislative Fiscal Analyst				
Legislative Council				
Senate	1,513	\$ 2,890	\$ 783	\$ 2,107
House	1,396	756	252	504
Environmental Quality Council	1,423	2,718	1,110	1,260
Consumer Counsel	115	220	173	1,608
JUDICIAL BRANCH, Judiciary	185	353	282	4,326
ELECTED OFFICIALS	173	330	282	267
Governor's Office	135	258	146	424
Secretary of State	2,123	4,055	1,947	514
Commissioner of Campaign Finances	1,374	2,624	1,358	3,71
State Auditor	758	1,448	1,032	6,163
Superintendent of Public Instruction	125	239	416	1,266
JUSTICE, Department of	1,480	2,827	65	3,890
Crime Control Commission	3,253	6,213	2,047	1,864
Highway Traffic Safety				
Department of Justice	331	632	780	1,117
PUBLIC SERVICE REGULATION, Department of	222	424	432	200
EDUCATION	13,735	26,234	10,823	424
Board of Public Education	1,108	2,116	941	15,411
Commissioner of Higher Education	47	90	0	1,175
School for the Deaf and Blind	776	1,482	321	832
Montana Arts Council	2,777	5,304	733	448
State Library	103	197	1,922	411
Advisory Council for Vocational Education	691	1,320	354	645
Historical Society	52	99	836	3,291
	1,287	2,458	115	(141)
			484	2,231
			40	8,686
			115	40
			1,804	1,804
			16)	83
			1,404	1,054
				3,512



Fire Services	132	252	0	
FISH, WILDLIFE, AND PARKS, Department of	13,227	25,264	29,032	504
HEALTH & ENVIRONMENTAL SCIENCE, Department of	5,745	10,973	7,514	21,496
HIGHWAYS, Department of	46,737	89,269	35,439	14,432
STATE LANDS, Department of	6,979	13,330	5,550	143,099
LIVESTOCK, Department of	3,207	6,125	2,794	21,110
NATURAL RESOURCES AND CONSERVATION, Department of	6,229	11,897	6,669	9,456
REVENUE, Department of	25,855	49,383	113,430	17,125
ADMINISTRATION, Department of	11,148	21,293	84,319	(14,664)
AGRICULTURE, Department of	2,296	4,385	2,261	(63,026)
INSTITUTIONS, Department of				(41,733)
Central Office				6,509
Boulder River School & Hospital	4,316	8,244	4,835	3,409
Center for the Aged	11,327	21,635	6,805	11,653
Eastmont Training Center	3,548	6,777	1,957	36,465
Mountain View School	2,703	5,163	5,155	11,597
Pine Hills School	1,763	3,367	1,224	8,811
Montana State Prison	3,052	5,829	1,965	5,510
Swan River, Youth Forest Camp	8,277	15,809	4,342	9,693
Veterans' Home	1,742	1,417	600	27,276
Montana State Hospital	1,945	3,715	991	2,234
Board of Pardons	21,569	41,196	11,108	6,439
COMMERCE, Department of	104	199	46	71,284
LABOR AND INDUSTRY, Department of	5,536	10,574	10,594	352
Labor Standards Division	990	1,891	1,769	10,554
Employment Security Division	13,756	26,274	7,576	2,013
Workers' Compensation Division	4,249	8,116	20,267	44,972
MILITARY AFFAIRS, Department of				(4,035)
Adjutant General	1,013	1,935	1,433	2,437
Disaster and Emergency Services	528	1,008	713	1,303
Board of Veterans' Affairs	465	888	0	1,776
SOCIAL & REHABILITATION SERVICES, Department of	27,059	51,684	87,244	(35,560)
TOTAL	268,679	\$513,179	\$484,309	\$ 28,870
				\$ 542,049



STATE AUDITOR - OFFICE OF THE STATE AUDITOR

COST ALLOCATION-GENERAL
Actual Fiscal Year 1984

	Total Cost	Not Allowable	Allowable
	\$	\$	\$
Operational	346,413	0	346,413
Equipment	0	0	0
Central Administration*	33,908	0	33,908
Total	380,321	0	380,321

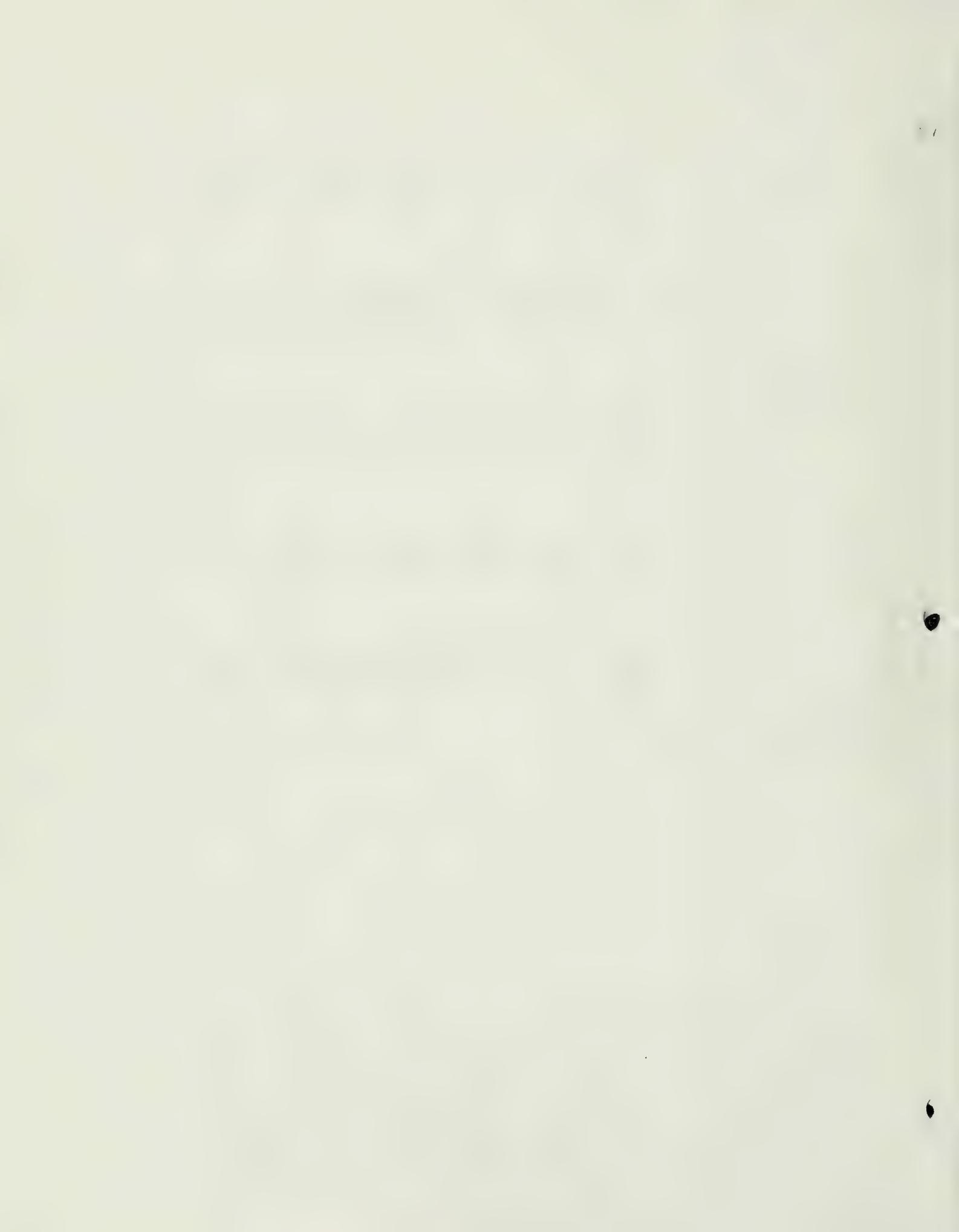
The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. General warrants include all-purpose, emergency, and welfare warrants.

Costs are allocated on the basis of the number of general warrants issued for each agency.

*The Central Administration Program provides for the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION GENERAL WARRANTS	AMOUNT	ROLL FORWARD	ADJUSTMENT	FIXED PER AGREEMENT FY 86
			ACTUAL FY 82		
LEGISLATIVE BRANCH					
Legislative Auditor	623	\$ 227	\$ 403	\$ (176)	\$ 51
Legislative Fiscal Analyst	231	84	130	(46)	38
Legislative Council	828	301	572	(271)	30
Senate	181	66	89	(23)	43
House	340	124	145	(21)	103
Environmental Quality Council	237	86	75	11	97
Consumer Counsel	241	88	75	13	101
JUDICIAL BRANCH, Judiciary	2,748	1,001	1,003	(2)	999
ELECTED OFFICIALS					
Governor's Office	1,417	516	699	(183)	333
Secretary of State	1,368	498	532	(34)	464
Commissioner of Campaign Finances	13	5	33	(28)	(23)
State Auditor	2,608	950	1,054	(104)	846
Superintendent of Public Instruction	7,376	2,686	2,625	61	2,747
Billings Vo-Tech	1,930	703	1,509	(806)	{ 103 }
Butte Vo-Tech	2,231	812	1,206	(394)	418
Great Falls Vo-Tech	2,474	901	1,515	(614)	287
Helena Vo-Tech	4,623	1,683	2,522	(839)	844
Missoula Vo-Tech	3,068	1,117	2,031	(914)	203
JUSTICE, Control of					
Highway Traffic Safety	456	166	222	(56)	110
Department of Justice	254	92	0	92	184
PUBLIC SERVICE REGULATION, Department of	11,284	4,109	5,575	(1,466)	2,643
EDUCATION	11,185	431	485	(54)	377
Board of Public Education	166	60	166	(106)	(46)
Commissioner of Higher Education	798	291	378	(87)	204
University of Montana	14,854	5,409	17,257	(11,848)	(6,439)



Montana State University	38,673	(20,129)	(1,585)
Montana College of Mineral Science & Technology	18,544	(20,129)	(1,585)
Montana College	6,228	9,472	2,984
Eastern Montana College	13,074	21,116	5,032
Northern Montana College	13,904	5,037	2,222
Western Montana College	10,067	3,666	(2,949)
School for the Deaf and Blind	2,034	7,741	717
Montana Arts Council	867	990	492
State Library	1,301	316	449
Advisory Council for Vocational Education	212	474	518
Historical Society	1,707	622	59
Board of Regents of Higher Education	93	34	18
Fire Services	370	135	53
FISH, WILDLIFE, AND PARKS, Department of	68,350	24,888	0
HEALTH & ENVIRONMENTAL SCIENCE, Department of	9,441	3,438	14,955
HIGHWAYS, Department of	35,569	12,952	3,871
STATE LANDS, Department of	7,446	2,711	18,256
LIVESTOCK, Department of	2,850	1,038	2,859
NATURAL RESOURCES AND CONSERVATION, Department of	5,093	1,854	1,440
REVENUE, Department of	210,998	76,830	3,435
ADMINISTRATION, Department of	184,274	67,098	58,430
AGRICULTURE, Department of	5,021	1,828	43,435
INSTITUTIONS, Department of			23,663
Central Office	6,265	2,281	1,164
Boulder River School & Hospital	3,384	1,232	664
Center for the Aged	1,111	405	1,494
Eastmont Training Center	909	331	781
Mountain View School	1,356	494	630
Pine Hills School	1,270	462	1,013
Montana State Prison	4,635	1,688	2,236
Swan River Youth Forest Camp	642	234	309
Veterans Home	747	272	510
Montana State Hospital	3,605	1,313	5,722
Board of Pardons	51	19	24
COMMERCE, Department of	23,812	8,671	5,458
LABOR AND INDUSTRY, Department of	0	0	912
Labor Standards Division	8,080	2,942	3,903
Employment Security Division	46,146	16,803	10,440
Workers' Compensation Division			
MILITARY AFFAIRS, Department of	2,881	1,049	(912)
Adjutant General	1,057	385	311
Disaster and Emergency Services	300	109	17
Board of Veteran's Affairs	213,226	77,640	0
SOCIAL & REHABILITATION SERVICES, Department of			32,699
TOTAL	1,044,474	\$380,321	\$ 21,020
			\$401,341



COST ALLOCATION
Actual Fiscal Year 1984

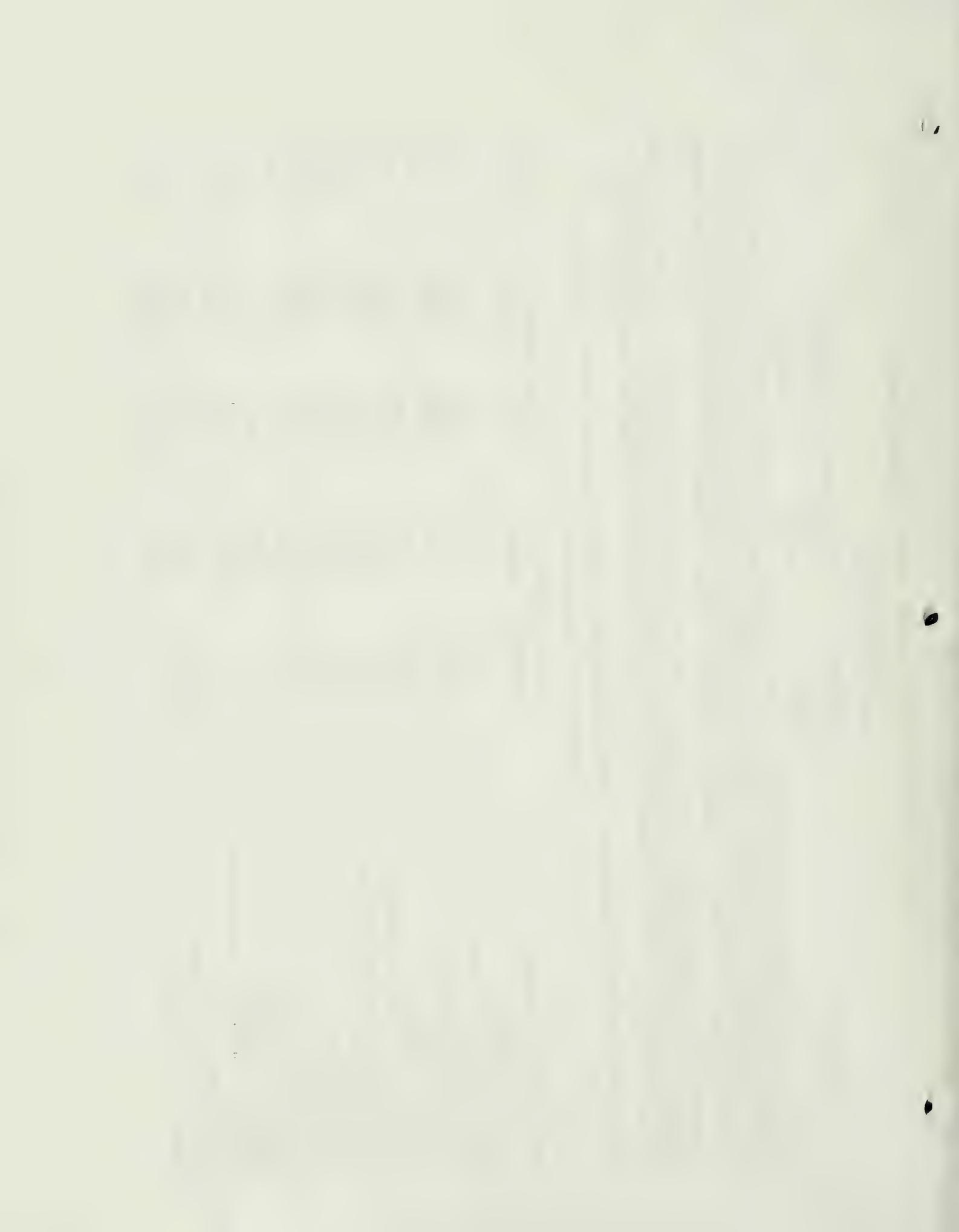
Operational Equipment Total	Total Cost	Not Allowable*	Allowable
	\$642,856	\$212,579*	\$430,277
	11,057	11,057	0
	<u><u>\$653,916</u></u>	<u><u>\$223,636</u></u>	<u><u>\$430,277</u></u>

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the State budget; the development and evaluation of alternative program plans for the provision of services; and the examination and improvement of methods of providing services to the citizens of the State government. The Office reviews the total organizational structure of the Executive Branch, makes recommendations on the elimination of unnecessary functions, and formulates recommendations on the transfer of functions between departments or the Executive Branch and management concern. The Office also prepares and monitors estimates of revenues. All allowable costs were determined using two methods of analysis.

*Non-allowable operational funds consist of agency funds allocated to each agency for use by the same method as the previous year.

MONTANA COST ALLOCATION PLANS: AN ANALYST RELATED EXPENDITURE.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION			ROLL FORWARD		
	PERCENTAGE	AMOUNT	ACTUAL FY 82	ADJUSTMENT	FIXED PER AGREEMENT FY 86	
LEGISLATIVE BRANCH	.27%	\$ 1,166	\$ 545	\$ 621	\$ 1,787	
Environmental Auditor	.00	0	650	(650)	(650)	
Consumer Counsel	.00	0	1,650	(1,650)	(1,650)	
JUDICIAL BRANCH, Judiciary	1.09	4,674	2,749	1,925	6,599	
ELECTED OFFICIALS						
Governor's Office						
Secretary of State	.27	1,156	3,256	(2,100)	(944)	
Commissioner of Campaign Finances	.27	1,156	3,256	(2,100)	(944)	
State Auditor	.67	2,891	650	2,241	5,132	
Superintendent of Public Instruction	.67	2,891	3,256	(3,365)	2,526	
Billing Vo-Tech	2.09	9,008	5,540	3,468	12,476	
Butte Vo-Tech	.49	2,120	852	1,268	3,388	
Great Falls Vo-Tech	.49	2,120	852	1,268	3,388	
Helena Vo-Tech	.49	2,120	852	1,268	3,388	
Missoula Vo-Tech	.49	2,120	852	1,268	3,388	
JUSTICE, Department of	.49	2,120	852	1,268	3,388	
Crime Control Commission						
Highway Traffic Safety	.27	1,156	3,256	(2,100)	(944)	
Department of Justice						
PUBLIC SERVICE REGULATION, Department of	3.50	2,891	0	2,891	5,782	
EDUCATION	.57	15,034	9,770	5,264	20,298	
Board of Public Education		2,470	0	2,470	4,940	
Commissioner of Higher Education	.37	1,590	5,113	(3,523)	(1,933)	
University of Montana	2.64	11,369	7,766	3,603	14,972	
Montana State University	1.32	5,684	7,249	(1,565)	(1,565)	
		5,684	7,249		4,119	



Montana College Mineral Science & Technology	1.59	8,464
Eastern Montana College	1.32	5,684
Northern Montana College	1.06	5,178
Western Montana College	1.06	4,547
Agricultural Experiment Station	.66	4,547
Cooperative Extension Service	.79	2,843
Forestry Conservation Experimental Station	.13	3,412
School for the Deaf and Blind	1.60	569
Montana Arts Council	.86	6,888
State Library	1.60	3,709
Advisory Council for Vocational Education	.18	6,887
Historical Society	1.79	7,680
Fire Services	.37	1,590
FISH, WILDLIFE, AND PARKS, Department of	5.02	21,610
HEALTH & ENVIRONMENTAL SCIENCE, Department of	3.33	14,339
HIGHWAYS, Department of	3.09	13,299
STATE LANDS, Department of	1.29	5,557
LIVESTOCK, Department of	1.58	6,792
NATURAL RESOURCES AND CONSERVATION, Department of	4.72	3,087
REVENUE, Department of	4.03	17,346
ADMINISTRATION, Department of	7.88	33,890
AGRICULTURE, Department of	2.15	9,260
INSTITUTIONS, Department of		7,970
Central Office	6.92	29,760
Boulder River School & Hospital	2.29	9,845
Center for the Aged	.67	2,863
Eastmont Training Center	.67	2,862
Mountain View School	1.15	4,922
Pine Hills School	1.15	4,921
Montana State Prison	3.19	13,738
Swan River Youth Forest Camp	1.26	5,437
Veterans' Home	.67	2,863
Warm Springs State Hospital	3.67	15,797
Board of Pardons	.57	2,461
Montana Youth Treatment Center	.69	2,976
COMMERCE, Department of	2.22	9,544
LABOR AND INDUSTRY, Department of		10,627
Labor Standards Division	.22	957
Employment Security Division	.22	955
Workers' Compensation Division	.22	957
MILITARY AFFAIRS, Department of		5,081
Adjutant General	2.04	8,764
Disaster and Emergency Services	1.77	7,596
Board of Veterans' Affairs	.54	2,338
SOCIAL & REHABILITATION SERVICES, Department of	9.33	40,149
TOTAL	100.00%	\$430,277
		\$362,052
		\$ 68,225
		\$498,502



INTERGOVERNMENTAL REVIEW OF FEDERAL PROGRAMS

COST ALLOCATION
Actual Fiscal Year 1984

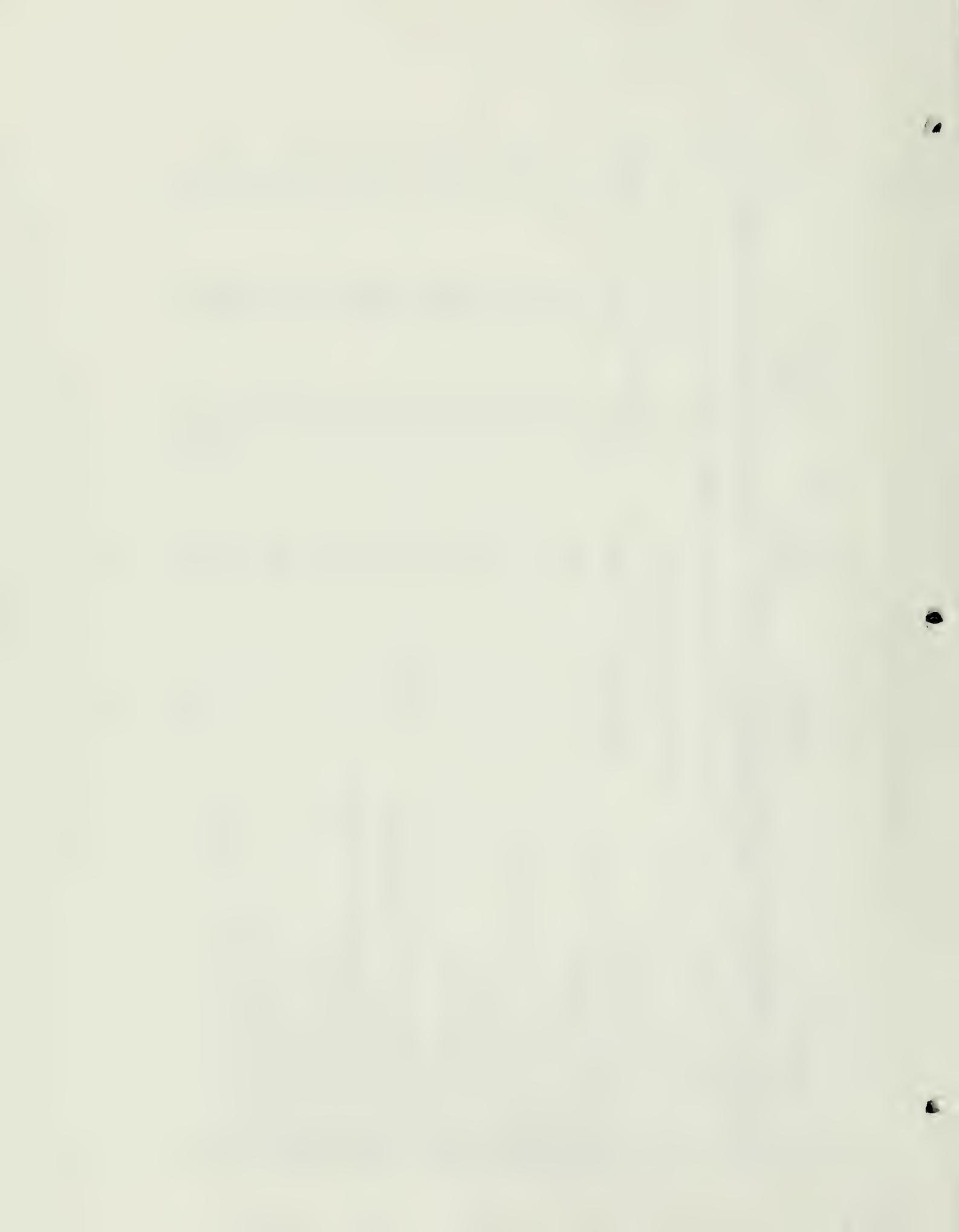
	Total Cost	Not Allowable	Allowable
Operational	\$28,582	\$20,310	\$ 8,272
Total	\$28,582	\$20,310	\$ 8,272

The Intergovernmental Review of Federal Programs of the Office of the Lieutenant Governor is responsible for fulfilling the requirements of Presidential Executive Order No. 12372 entitled "Intergovernmental Review of Federal Programs" and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of Federal assistance requests originating in each agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT FY 86
	NO OF REVIEWS	AMOUNT	ACTUAL FY 82	ADJUSTMENT	
ELECTED OFFICIALS					
Supt. of Public Instruction	11	\$ 628	\$ 0	\$ 628	\$ 1,256
JUSTICE, Department of	0	0	63	(63)	(63)
Crime Control	1	57	0	57	114
Department of Justice	0	0	63	(63)	(63)
PUBLIC SERVICE REGULATION, Department of	1	57	0	57	114
EDUCATION	2	114	315	(201)	(87)
Board of Public Education	0	0	189	(189)	(189)
University of Montana	1	57	189	(132)	(75)
Montana State University	2	114	0	114	228
Eastern Montana College	3	171	126	45	216
Northern Montana College	3	171	252	(81)	90
State Library	27	1,541	566	975	2,516
Historical Society	30	1,712	944	768	2,480
FISH, WILDLIFE, AND PARKS, Department of	6	342	378	(36)	306
HEALTH & ENVIRONMENTAL SCIENCE, Department of	6	342	1,132	(790)	(448)
HIGHWAYS, Department of	8	456	440	16	102
STATE LANDS, Department of	2	114	126	(12)	102
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	63	(63)	(63)
AGRICULTURE, Department of	7	399	315	84	483
INSTITUTIONS, Department of	0	0	63	(63)	(63)
Central Office	0	0	63	(63)	(63)
Montana State Hospital	8	456	315	141	597
COMMERCE, Department of	0	0	126	(126)	(126)
LABOR AND INDUSTRY, Department of	0	0	126	(126)	(126)
Labor Standards Division	27	1,541	2,076	(535)	1,006
Employment Security Division	0	0	0		
Workers' Compensation Division	0	0	0		
SOCIAL & REHABILITATION SERVICES, Department of	27	145	\$ 7,867	\$ 405	\$ 8,677
TOTAL					



COST ALLOCATION	
Actual Fiscal Year 1984	Not Allowable
Total Cost	Allowable
Operational Equipment	\$45,458 1,931 <u>\$47,389</u>
Total	\$703,020 0 <u>\$703,020</u>

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that \$184,744 of the Commissioner's Office costs benefit research activities and \$643,335 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with University research activity.

The cost distribution is based on each University unit's total operating costs. The research allocation is based on each unit's unrestricted and restricted fund expenditures.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST (MILLIONS)	COST DISTRIBUTION AMOUNT	ACTUAL FY 82	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 86
University of Montana	\$ 67.6	\$203,704	\$192,182	\$ 11,522	\$215,226
Montana State University	93.7	282,353	224,389	57,964	340,317
Montana College of Mineral Science & Technology	15.4	46,406	34,685	11,721	58,127
Eastern Montana College	24.0	72,321	48,488	23,833	96,154
Northern Montana College	10.9	32,846	19,820	13,026	45,872
Western Montana College	6.0	18,080	13,449	4,631	22,711
Agricultural Experiment Station	9.7	29,230	28,668	562	29,792
Cooperative Extension Service	5.3	15,971	14,510	1,461	17,432
Forestry Experiment Station	.7	2,109	1,770	339	2,448
TOTAL	\$233.3	\$703,020	\$577,961	\$125,059	\$828,079

	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	\$ 53,842	\$161,384	\$215,226
Montana State University	76,229	264,088	340,317
Montana College of Mineral Science & Technology	14,094	44,033	58,127
Eastern Montana College	8,339	87,815	96,154
Northern Montana College	0	45,872	45,872
Western Montana College	0	22,711	22,711
Agricultural Experiment Station	29,792	0	29,792
Cooperative Extension Service	0	17,432	17,432
Forestry Experiment Station	2,448	0	2,448
TOTAL	\$184,744	\$643,335	\$828,079



MONTANA COST ALLOCATION PLAN - SUMMARY

AGENCIES RECEIVING SERVICE	ACCOUNTING	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES	PERSONNEL DIVISION	PURCHASING DIVISION
LEGISLATIVE BRANCH						
Legislative Auditor	\$ 1,533	\$ 242	\$ 2,857	\$ (372)	\$ 4,348	\$ 144
Legislative Fiscal Analyst	283	88	707	(66)	874	456
Legislative Council	1,124	254	2,823	(350)	2,180	(320)
Senate	79	0	0	(26)	(262)	(156)
House	12	0	0	(31)	(662)	(312)
Environmental Quality Council	282	0	166	(47)	484	(78)
Consumer Counsel	266	0	395	(44)	248	386
JUDICIAL BRANCH, Judiciary	3,263	1,842	4,951	(543)	5,233	1,692
ELECTED OFFICIALS						
Governor's Office	1,802	587	6,227	(430)	3,134	678
Secretary of State	844	328	1,363	(262)	1,495	460
Commissioner of Pol. Prac.	145	18	185	(26)	292	(312)
State Auditor	4,034	318	2,343	(839)	3,518	(1,098)
Superintendent of Pub. Instr.	18,391	406	20,111	(5,023)	6,471	7,303
Billings Vo-Tech	1,581	0	0	(547)	0	0
Butte Vo-Tech	1,421	0	0	(216)	0	0
Great Falls Vo-Tech	2,804	0	0	(429)	0	0
Helena Vo-Tech	3,364	0	0	(476)	0	0
Missoula Vo-Tech	4,481	0	0	(908)	0	0
JUSTICE, Department of						
Crime Control Commission	(1,133)	0	0	(679)	257	(4)
Highway Traffic Safety	944	0	0	(40)	496	0
Department of Justice	10,578	1,265	52,870	(2,729)	31,424	10,698
PUBLIC SERVICE REGULATION	1,311	0	1,833	(215)	2,877	3,928
EDUCATION						
Board of Public Education	357	0	361	(12)	152	(78)
Commissioner of Higher Ed.	1,228	0	3,466	(337)	1,509	(472)
University of Montana	144,326	33,178	119,066	(26,553)	96,393	70,140
Montana State University	123,074	46,987	96,180	(25,257)	125,511	104,518
Montana Coll of Min Sc & Tech	14,387	7,296	7,578	(2,184)	34,473	47,034
Eastern Montana College	38,672	10,868	48,902	(6,840)	34,830	18,103
Northern Montana College	18,235	6,613	7,713	(2,971)	20,701	40,686
Western Montana College	4,855	5,130	3,506	(1,290)	11,507	13,040
Agricultural Experiment Stat.	12,023	1,841	9,419	(2,753)	33,371	18,802
Cooperative Extension Service	6,367	0	2,330	(1,472)	11,463	5,141
Forestry Cons. Exper. Stat.	933	0	0	(107)	2,456	0
School for the Deaf and Blind	3,428	3,988	2,928	(405)	4,233	7,301
Montana Arts Council	1,668	0	290	(351)	234	(546)
Montana State Library	3,036	1,470	1,186	(220)	1,487	226
Advisory Council for Voc. Ed.	195	0	90	(80)	116	386
Historical Society	3,453	1,741	1,615	(896)	3,025	589
Board of Regents Higher Ed.	141	0	0	(22)	0	0
Fire Services Training School	113	0	0	(116)	310	148
FISH, WILDLIFE, AND PARKS	44,690	2,855	140,943	(12,906)	32,228	23,261
HEALTH & ENVIRONMENTAL SCIENCE	19,499	912	38,276	(5,856)	9,513	9,032
HIGHWAYS, Department of	50,810	10,168	397,591	(11,358)	110,404	(3,065)
STATE LANDS, Department of	8,464	2,503	(5,317)	(5,736)	15,474	12,849
LIVESTOCK, Department of	7,390	253	22,255	(1,712)	6,544	(1,427)
NATURAL RESOURCES & CONS.	14,964	(687)	(13,144)	(3,698)	11,909	6,406
REVENUE, Department of	54,731	3,263	21,075	(12,054)	59,408	16,607
ADMINISTRATION, Department of	24,571	3,060	40,526	(6,740)	20,363	33,293
AGRICULTURE, Department of	11,800	321	4,465	(1,541)	6,081	7,543
INSTITUTIONS, Department of						
Central Office	8,728	13	9,381	(2,034)	9,358	359
Boulder River School & Hosp.	8,577	4,751	6,654	(1,879)	23,293	11,184
Center for the Aged	3,079	1,105	(1,478)	(547)	5,838	5,751
Eastmont Training Center	2,104	604	2,969	(340)	5,739	4,525
Mountain View School	1,632	609	704	(292)	3,593	1,737
Pine Hills School	2,639	2,217	14,556	(579)	6,068	2,115
Montana State Prison	20,879	5,162	97,127	(3,799)	23,670	40,585
Swan River Youth Forest Camp	1,016	453	324	(219)	1,455	3,220
Veterans' Home	1,336	1,016	222	(497)	4,196	10,775
Montana State Hospital**	17,011	10,496	5,005	(4,718)	43,748	(4,557)
Board of Pardons	278	0	0	(41)	274	0
Montana Youth Treat. Cntr.	0	464	0	0	0	0
COMMERCE, Department of*	28,503	853	44,509	(4,182)	18,528	10,847
LABOR AND INDUSTRY						
Labor Standards Division	(386)	256	38,188	(838)	700	(624)
Employment Security Division	15,265	2,062	(4,128)	(635)	31,091	314
Workers' Compensation Division	7,276	2,260	21,696	(1,589)	8,789	4,304
MILITARY AFFAIRS, Depart. of						
Adjutant General	3,414	3,622	466,412	(260)	2,777	10,089
Disaster and Emergency Serv.	1,877	0	0	(242)	1,567	1,378
Board of Veteran's Affairs	592	0	0	0	2,560	0
SOCIAL & REHABILITATION SERV.	92,159	818	115,370	(18,975)	56,725	9,032
TOTAL	\$886,798	\$183,869	\$1,865,642	\$ (189,431)	\$ 966,071	\$ 564,016

*The 1981 Legislature authorized an executive branch reorganization which essentially combined the Departments of Business Regulation, Community Affairs & Professional and Occupational Licensing into the Department of Commerce.



FOR THE FISCAL YEAR ENDING JUNE 30, 1986

TREASURY DIVISION	STATE AUDITOR PAYROLL	STATE AUDITOR GENERAL	BUDGET & PROGRAM PLANNING	INTER-GOVERNMENTAL	COMM HIGHER ED RESEARCH	TOTAL
\$ 910	\$ 4,945	\$ 51	\$ 1,787	\$ 0	\$ 0	\$ 16,445
254	1,248	38	0	0	0	3,882
798	4,278	30	0	0	0	10,817
88	263	43	0	0	0	29
174	418	103	0	0	0	(298)
176	508	97	(650)	0	0	938
156	367	101	(1,650)	0	0	225
1,984	6,091	999	6,599	0	0	32,111
1,000	3,844	333	(944)	0	0	16,231
764	1,838	464	(944)	0	0	6,350
52	409	(23)	5,132	0	0	5,872
1,434	3,557	846	2,526	0	0	16,639
3,852	7,220	2,747	12,476	1,256	0	75,210
660	0	(103)	3,388	0	0	4,979
962	0	418	3,388	0	0	5,973
1,000	0	287	3,388	0	0	7,050
1,984	0	844	3,388	0	0	9,104
1,186	0	203	3,388	0	0	8,350
254	822	110	(944)	(63)	0	(1,254)
300	840	184	5,782	0	0	8,506
9,722	41,177	2,643	20,298	114	0	178,060
918	3,253	377	4,940	(63)	0	19,159
(46)	(143)	(46)	(1,933)	114	0	(1,274)
584	2,205	204	14,972	0	0	23,359
2,992	0	(6,439)	4,119	(87)	53,842	490,977
17,834	0	(1,585)	4,119	(189)	76,229	564,469
7,290	0	2,984	8,464	0	14,094	141,416
14,846	0	5,032	6,190	(75)	8,339	178,867
5,826	0	2,222	4,954	228	0	104,207
3,906	0	717	5,987	0	0	47,358
0	0	0	2,579	0	29,792	105,074
0	0	0	4,236	0	0	28,065
0	0	0	103	0	2,448	5,833
1,960	8,592	492	7,813	0	0	40,330
414	36	449	3,584	0	0	5,778
788	1,780	518	8,234	216	0	18,721
102	81	95	310	0	0	1,295
1,102	3,468	521	7,688	90	0	22,396
38	0	15	0	0	0	172
316	500	270	3,180	0	0	4,721
35,206	21,046	34,821	29,936	2,516	0	354,596
5,374	14,236	3,005	5,072	2,480	0	101,543
32,078	141,507	7,648	13,575	306	0	749,664
5,994	20,872	2,563	8,456	(448)	0	65,674
2,256	9,348	636	10,926	0	0	56,469
3,408	16,913	273	(4,453)	472	0	32,363
85,898	(15,544)	95,230	26,445	0	0	335,059
76,066	(42,113)	90,761	40,453	0	0	280,240
3,350	6,431	2,492	10,550	102	0	51,594
3,968	11,505	2,072	41,679	(63)	0	84,966
5,470	36,079	(1,042)	17,067	0	0	110,154
1,844	11,475	(198)	3,627	0	0	30,496
1,430	8,719	(119)	3,101	0	0	28,732
1,282	5,450	358	6,696	0	0	21,769
1,626	9,589	(89)	6,694	0	0	44,836
5,714	26,994	1,140	21,179	0	0	238,651
538	2,210	159	7,726	0	0	16,882
1,144	6,373	34	3,627	0	0	28,226
9,660	70,552	(3,096)	27,398	(63)	0	171,436
72	348	14	3,874	0	0	4,819
0	0	0	5,952	0	0	6,416
12,582	10,366	11,884	8,461	483	0	142,834
(368)	1,979	(912)	(3,167)	597	0	35,425
9,532	44,504	1,981	(23,503)	(126)	0	76,357
20,444	(4,181)	23,166	(3,167)	(126)	0	78,872
1,654	2,403	1,360	10,930	0	0	502,401
600	1,287	402	8,045	0	0	14,914
482	1,760	218	4,676	0	0	10,288
102,730	15,202	110,339	50,700	1,006	0	535,106
\$516,614	\$ 532,907	\$401,341	\$498,502	\$ 8,677	\$184,744	\$6,419,750

**Galen State Hospital and Warm Springs State Hospital have been combined into the Montana State Hospital.



STATEWIDE COST ALLOCATION PLAN

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.



4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1986 must be reduced for indirect cost recovery purposes as follows: communication - 3.5% and computer processing - 4.5%.

DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination.



DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network System are adjusted to reflect actual cost.

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Bureau of the Department of Administration was initiated on June 1, 1980, to allow state agencies to order office supplies, continuous forms, and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis



without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized statewide distribution of federal and state surplus property to eligible state agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.417% of each employee's gross salary.

The Public Employees Retirement Division also administers specialized retirement plans for Game Wardens (7.15%) plus 100% of fines and forfeited bonds, Judges (6%), Sheriff's (7.62%), Municipal Police Officers (14.04%), Unified Firefighters (18%), Highway Patrol (16.57%), and Volunteer Firemen of unincorporated areas. Each agency participating in these plans is billed for the percentage in parentheses as their employer share.



DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 7.32% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are billed at various rates determined by the type of vehicle used.

DEPARTMENT OF LABOR - Division of Workers' Compensation.

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and



compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all state agencies. Agencies have been appropriated sufficient state funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request.



STATE AUDITORS OFFICE - CENTRAL PAYROLL

The Office of the State Auditor operates, maintains, and controls the Central Payroll System for the State. It processes the payroll for all State agencies with the exception of university system units and vocational-technical centers. Currently non-general funded agencies are billed directly for Central Payroll costs. The methodology for billing agencies for payroll services is based on the actual number of warrants processed in fiscal year 1984. Having determined the number of warrants which are non-general funded on the cost per warrant for fiscal year 1986, a billable figure for each non-general funded agency is determined based on the state appropriations process. The billable amount will be greater than the amount actually billed for the current year; for this period the State will under-recover the amount it is due.



ATTACHMENT A

BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex	.1147 per sq. ft.
Cogswell	1.4717 per sq. ft.
Historical Society	.3089 per sq. ft.
Board of Health	.1285 per sq. ft.
Star Motel (Ninth & Roberts)	.4062 per sq. ft.
Scott Hart Building	.2288 per sq. ft.
Institutions (1539 Eleventh)	.5169 per sq. ft.
Justice Building	.9631 per sq. ft.

